

A.T.T.S. Newsletter

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January-February 1975

TYPESETTING FLUKE CREATED VARIETIES IN GRAND RAPIDS "MILKTOP"

by Ernie Altvater, ATTS P-25

One facet of STT collecting that asperates it from the collecting of coins is the great number of varieties that exist -- many of which, most probably, are still waiting to be found by some token enthusiast. Varieties and/or errors do exist in coins, but they are few and generally raise the value of the particular coin variety. Varieties are common among almost all Sales Tax Tokens, and the variations are seldom more valuable than those without varieties. Coin varieties are few because of the controlled conditions under which they are minted. Tax tokens on the other hand were often manufactured under rushed conditions, and quality control and uniformity were luxuries. One need only note the lack of quality in the Oklahoma cardboard or the varieties in the Missouri plastics series to appreciate the chaos that must have accompanied their manufacture. Economy, too, had its effect on the manufacturing of the tax tokens -- the low bidder could ill afford to guarantee the uniformity of his tokens.

It is not surprising, therefore, that varieties have been found in the Grand Rapids (Michigan) Milk Dealers tokens, the private-issue "milktop" which lasted for a few weeks of March in 1937 (see "Michigan Tax Tokens" by J. Schimmel, *ATTS Newsletter*, Vol. 1, No. 1). The varieties that have been found are in the alignment of certain lines in the legend of the and are probably caused by a fluke in the mechanism for typesetting.

When a line of type is set or "cset", a device called a space-band is put before, between, and after words. Space-bands are in effect wedges that are forced up to make the line of type fill out to the desired width. They are forced upwards uniformly, and the spaces between words are therefore equal. When a space-band becomes worn or dirty it tends to make minute differences in the spaces between words than would a properly functioning band. The Michigan "milktops" were obviously printed several at a time, and the type for the legend was cast several times. At least one of these castings involved a faulty space-band, as evidenced by Variety I and Variety II in the illustrations. Note the alignment of the first three lines in each variety. Although lines one and three line up almost perfectly, the alignment of lines one and two vary slightly between the two varieties as evidenced by the position of the "i" in "receipt" in relation to the "s" in the word "tax." It is most likely that a faulty space-band was used in the setting of the second line for one of the varieties. A similar defect can be detected in line seven. Note, for example, the position of the letter "i" in "milk" in relation to the "m" in "from" in the sixth line. Of

Variety I

Variety II



MILKTOPS (cont.)

the many examples I have seen only these two varieties have shown up. It would not surprise me, however, to learn of many more varieties in this token issue. Depending upon the number of times the text of the legend was typeset, one faulty space-band could have created dozens of varieties for STT collectors to identify. HAPPY HUNTING!

ELECTION RESULTS

There were 59 ballots returned on the December mailing with a return date of December 31. The totals were as follows:

President: Mike Pfefferkorn	59
Vice-President: Tom McMann	57
Secretary: Charles Carter	59
Treasurer: George Frakes	58
Board-Members-At-Large:	
Jerry Bates	57
Russell Moyer	35
Larry Werner	34
J. Richard Wagner	28
Jeffrey McParland	16

The top three vote-getters for the positions of Board-Members-At-Large will take office along with the officers on January 21. One of their first duties will be to appoint the committee and activity Chairmen and Editors.

Presidents:

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TAX TOKEN TIDBITS

Mercer County Provisionals -

"On your note by Frank Elam (Mercer T-1 & T-11) refer to ATTS Newsletter, Vol. 1 & 6, Jan-Feb 1972) where I reported the differences in dies (with photos by Syd Joseph). Should show corrections in next issues as his listing is exactly opposite of mine:

	<u>Mine</u>	<u>His</u>
T-I	→ E	→ S
T-II	→ S	→ E

That's the way confusion starts"

* * *

Jerry Bates

Missouri Counterstamps -

Captain D.D. Drell of Fort Benning, GA reports another Missouri counterstamped reverse (on an MO-1):



Legend: ONCKEN'S/ CABANY 2672, 100/
MARKET/ HAMILTON AVE.

From Tom Wall in Independence, Missouri, on the "Kelley's Antiques" counterstamp:

"Art Kelley was a member of TAMS. I believe that he was a charter member in fact. He had his coin shop in St. Louis many years. He often used the term Kelley's Antiques although he was a very well known coin dealer.

"I'm fairly certain he was at the Olive Street address during WWII, perhaps earlier. I'll try to check this (ED: he did - 1942 St. Louis city directory: Arth. B. Kelley - Antiques, 612 Pine and 4314 Olive. Home at 4854a Penrose.)

"I visited his shop in the early 60's and found both he and his wife to be very nice people. She continued to run the shop for a short while after his death, then gave it up. I ended up with some of his token books. I imagine that the counterstamped Missouri tax token was made several years after they were taken out of circulation. Surely Jerry Bates knew Art Kelley!

"Both the 612 Pine and 4314 Olive places were listed as Arth. B. Kelley and Kelley's Antiques at various places in the directory. Around 1960 or 1961 and until about 1965 they had the place at Pine and it was downtown - more of a coin and stamp shop."

LETTERS TO ROWOLD ON ILLINOIS TAX TOKENS (cont.)

Edited by J. Schimmel

By 1947 Herbert Rowold had definitely decided to begin work on a catalog of Sales Tax Tokens, and was therefore looking more for information and less for tokens to increase his collection. The replies he received are more informative than those he gathered earlier.

March 12, 1947

Dear Sir:

We acknowledge your letter of February 26, 1947, asking for certain information concerning the use of tokens issued in connection with the Illinois Retailers' Occupation Tax Act to be used by you in a forthcoming paper which you are preparing for publication.

In the first place we point out that Illinois does not have a sales tax. As the name of the law implies, the tax relates to the occupation, and is levied on the vendor for the privilege of engaging in the business of selling tangible personal property at retail in Illinois.

The act became effective July 1, 1933, and at first contained no reference to tokens. In response to requests from merchants making sales chiefly of small denominations, Section 2½ was added by act approved July 8, 1935, as follows:

"Sec. 2½. The Department may issue tokens in such denominations in face value of less than 1 cent as the Department may determine. These tokens shall be sold at face value upon request to persons engaged in the business of selling tangible personal property at retail in this State. The Department shall redeem these tokens at face value upon presentation by the bearer."

Between 35,000,000 and 40,000,000 tokens were issued by the Department, mostly in denominations of 1½ Mills, and all were sold within four or five months. We enclose a bulletin released July 1, 1935, referring to their use. No retailer was required to purchase or accept tokens, but it was believed that their use would help to reflect true tax liability in the prices on small sales.

What follows is not to be taken as official, but is based on correspondence and conversations, which indicate that the history of the tokens has been somewhat as follows:

They were used mostly in the southern part of the state, but soon became unpopular. After about a year, we were told, their use practically ceased. However, only about one-third of them were presented for redemption. This required the state, in its accounting, to show a debit for unredeemed tokens. As year after year went by with few or no tokens being redeemed, Section 2½ was amended July 25, 1945, as follows:

"Sec. 2½. The Department shall redeem tokens heretofore issued pursuant to the provisions of this Act at face value upon presentation by the bearer. Provided, however, no redemption of tokens under this Act shall be made after June 30, 1947."

Although the time for redemption will expire June 30 of this year, few if any tokens have been presented since the amendment. It is estimated that about 25,000,000 tokens are outstanding. No doubt many are in the hands of collectors, but probably large quantities have been destroyed, or have just disappeared. Through the American Numismatic Association, you might be able to locate some in the hands of its members. I enclose two. The round one is part of the original issue. To meet objections of the Federal Government that the tokens might be confused with the Federal currency, the design was changed to a square shape.

From July 1, 1933, to July 1, 1935, the rate of tax was 2 per cent of the gross receipts from retail sales. From July 1, 1935, to July 1, 1941, the rate was 3 per cent. Since July 1, 1941, the rate has been 2 per cent of 98 per cent of such gross receipts. During most of the time until July 1, 1941, all such moneys are paid into the Occupational Tax Fund.

If you desire further information as to how the Occupation Tax money is spent, we suggest that you write to the Department of Finance, Springfield, Illinois, which attends to the budget. Our file shows a letter dated October 2, 1935, from Mr. Henry W. Toll, Executive Director of "The Council of State Governments," then located at Drexel Avenue and Fifty-eighth Street, Chicago, who was making a survey of the use of tokens in the various states. Perhaps a letter to that organization might be helpful in your research.

Henry M. Abrahamson
Supervisor
Illinois Department of Revenue

LETTERS TO ROWOLD (cont.)

The following is a copy of the Bulletin mentioned in the above letter:

State of Illinois
DEPARTMENT OF FINANCE

BULLETIN RELATING TO RETAILERS'
OCCUPATION TOKENS.

1. The Department of Finance has been requested by many retailers whose sales are chiefly of small unit value to provide a method whereby the amount of their tax liability may be more correctly and accurately reflected in their prices. To meet this demand Retailers' Occupation Tokens are being provided.
2. Retailers' Occupation Tokens will be made available in a denomination corresponding to one and one-half mills and will be packed in rolls of forty.
3. Retailers holding a valid certificate of registration under the Retailers' Occupation Tax Act may purchase these tokens from the Department upon their application therefor.
4. The Department will reserve the right at all times to redeem outstanding Retailers' Occupation Tokens upon giving 30 (thirty) days public notice of an invalidation date, and redemption will then be made in the form of a credit to retailers registered under the Act.
5. After the expiration of such invalidation date all Retailers' Occupation Tokens outstanding will be void and invalid.
6. Retailers' Occupation Tokens may be purchased at the offices of the Department of Finance at Springfield and Chicago, and such other distributing centers as may be announced at a later date. Retailers desiring to have tokens sent to them directly will be required to pay the cost for mailing and insurance.

July 1st, 1935.

The following is the last letter that Rowold apparently received, at least the latest dated one I found in his files:

March 20, 1947
Dear Sir:

We are glad to learn from letter of March 14, 1947, that our letter of March 12, 1947, relating to tokens, was of assistance to you in the preparation of your article for publication. We doubt if we can help you much by direct answers to your further questions, but perhaps we can suggest further leads.

First, let us correct one statement in our letter of March 12, 1947. We said that the tokens issued by the Department were "mostly in denominations of 1½ Mills." We are informed that all of the Illinois tokens were of 1½ Mills. Other denominations were considered, in particular 3 Mills, and 7½ Mills, but were never issued (ED: I have seen the patterns for these latter denominations).

You ask about tokens issued "by some 50 cities in Illinois." We have no accurate data on that point, but we understand that chambers of commerce in various cities, in a spirit of cooperation with local merchants, caused tokens to be issued and used by the stores in their localities. These were usually, if not entirely metal (aluminum) and resembled those issued by the Department, except for the inscription thereon. No one recalls any cardboard or paper tokens used by them in Illinois, although we understand that such were used in Missouri. Mattoon is said to be one of such cities. A letter to the Chamber of Commerce there might throw some light on your problem. Also, a letter to the Illinois State Chamber of Commerce, 20 North Market Street, Chicago, might secure the names of the other cities, and further data. In particular, ask for a copy of its Statement of October 25, 1935. No one with whom I have talked knows of any punch card being used in Illinois. If so, it was probably confined to a certain merchant.

A telegram dated August 7, 1935, from T.J. Collidge, Acting Secretary of the Treasury at Washington, D.C., to K.L. Ames, Jr., Director of Finance at Springfield, Illinois, says that:

(continued on p. 5)

YOUR 1975 DUES

ARE NOW
PAYABLE!

\$2.00
(see over)

AMERICAN TAX TOKEN SOCIETY DUES ARE NOW PAYABLE:

I wish to renew my ATTS membership as:

Regular Member (for one year)	\$2.00
Junior Member (under 18 years for one year)	\$1.00
Associate Member (two or more in the same family - for 2nd person)	\$1.00
Life Member (paid only once. Member is excused from further dues payment.)	\$40.00
Here is a special donation. Amount: _____	

NAME: _____ ATTS NUMBER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

MAIL YOUR DUES WITH THIS FORM FILLED OUT AND IN THE ENVELOPE ENCLOSED BEFORE FEBRUARY FIRST TO:

ATTS SECRETARY, 721 Clancee Avenue, Denver, CO 80220

Make checks out to: AMERICAN TAX TOKEN SOCIETY

(this page designed to be torn off and mailed in)

LETTERS TO ROWOLD (concluded)

"... the treasury experts .. have arrived at the conclusion that it would be unlawful for any agency other than the federal government to issue pieces or tokens to make change in connection with sales taxes."

Our files show that the rise and fall of tokens in Illinois followed substantially the following course:

1. At first many believed that the retailer was required to absorb the tax, which meant loss and hardship on many. The first objective of the Illinois State Chamber of Commerce was to obtain a permissive ruling from the Department of Finance (which was given) and then to educate retailers to include the amount of the tax in the selling price, not as "3 cents tax", but as representing additional cost or expense - "occupational expense."
2. The Illinois Chamber of Commerce advocated a bracket system, first recommending that nothing be added on sales up to 18 or 19 cents, then lowering it to 14 or 15 cents.
3. There was difficulty and confusion in applying the tax to small sales, resulting in the advocacy of tokens. As the rate of tax was increased to 3 per cent July 1, 1935, each token was assigned a value of 1½ Mills, representing the amount of tax on a 5 Cent sale. They were sold a 40 for 6 cents. The issuance of "Fractional Stamp Booklets" had been discussed, but the token plan was adopted as "an alternative."
4. The Federal Government soon objected on the ground that the tokens might be considered as money, and conflict with Federal currency. Extensive briefs were prepared by our legal authorities to prove that tokens were not money and could not be classed as such. Early in August, 1935, as pointed out above, the Federal Government refused to permit any agency other than itself to issue tokens. Meanwhile Illinois changed the form of token from round to square, to lessen the danger of tokens being confused with currency. Colorado also issued square tokens.
5. There was considerable agitation to have the Federal Government issue coins in small denominations such as half-cent and 1 Mill, adapted to be used. A press release of July 24, 1935, by K.L. Ames, Jr., then Director of Finance, says that it is likely that such a law will be passed. See also news item in Chicago Tribune of July 23, 1935.
6. The use of the tokens soon became unsatisfactory. The Illinois Chamber of Commerce in a statement issued October 25, 1935, says they "are not being accepted universally" by merchants, and are becoming a "nuisance." "A group of stores has resisted the use of tokens for the basic reason that it irritates the customer and seriously affects the consumer-merchant relationship."
7. There being nothing compulsory about the use of tokens, naturally they ceased to circulate, and within about a year or less their career in Illinois was ended.

The following newspaper clippings might be worth looking up. You can get access to them in the "morgues" of the respective newspapers. See:

- July 2, 1935 - Chicago Tribune: Federal quiz on legality of tokens.
- July 23, 1935 - Chicago Tribune: proposed Federal law to issue small coins.
- September 8, 1935 - Chicago Tribune: retailers selling tokens at a profit.
- September 18, 1935 - Chicago Tribune: suit to enjoin issuance of tokens.
- July 23, 1935 - St. Louis Post-Dispatch: Missouri coupon books (editorial page)
- September 30, 1935 - Chicago Daily News: tokens stir up problems for states.

We are more than ever desirous of receiving not only one, but several copies of your article when it is published. Our investigation has interested various persons who would be gratified to have a copy.

Yours very truly,

HENRY M. ABRAHAMSON
Supervisor, Rules and Regulations Division
Department of Revenue
State of Illinois

MEMBERSHIP TOKEN DESIGN CONTEST NOW CLOSED

On January 18 the various token designs were submitted to the Board of Directors for their approval. Votes will go to the Society Secretary for tallying. Results will be announced in the March-April Newsletter.

WELCOME NEW MEMBERS

- #208 A.M. Draianer, 137 Eighth Avenue,
New York, NY 10011 (Secretary)
#209 Robert R. Gates, Carbondale, IL
62901 (Secretary)

"A CHEAP SALES TAX TOKEN COLLECTION".....

..... won't beat of show on the 18th and 19th of January at the San Jose Coin Show in California. The winner was former ATTS Board-Member-At-Large, Ray Erksen. Ray mentioned that out of all of the displays of silver dollars, gold pieces, and foreign crowns, he felt that it was quite a distinction for a display of a low-cost collecting series. San Jose is known in California as an area of extremely active collectors.

TRADING POST

I have two circulated duplicates of MS-5 and two of AL-8 (slightly circ, but not very dirty) for trade. Also several other dupes in the Alabama series. I need Illinois provisionals and other STT's. Capt. D.D. Drell, 169-8 Arrowhead, Ft. Snelling, CA 31905.

Depue in AU condition. Trade for Astoria in AU condition. Other trades welcome. R. Herzig, 413 Hillside, City, CA 94014.

Will pay \$2.00 for the Mississippi white opaque plastic 1 Mill token. Tom McMann, 1612 N. Delaware, Mason City, IA 50401.

FOR SALE. Six Depue Illinois KC Provisional tax tokens. Best cash offer and/or trade. I can use Casey, Astoria, Wyoming, Seardstown, Effingham, Ladd, Virginia. Depue Barber Shop, Box 214, Depue, IL 61222.

DiBella's STT Checklist, 3rd Edition, still available from ATTS Editorial Office, P.O. Box 40888, San Francisco, CA 94140. 50c plus 10c stamp.

Still looking for foreign merchants tokens - British, French, German, Spanish, etc. Have Illinois Provisionals and other STT's and other tokens for swap. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140.

ATTS NEWSLETTER

Still needs your articles, news items, stories, etc. Your Editor is running out. Next issue may be four blank pages. Hurry hurry! Editorial Office, P.O. Box 40888 San Francisco, CA 94140.

A FEW MISCELLANEOUS COMMENTS ON TAX TOKENS

by Capt. D.D. Drell

1. State Issues

- AL-9 I have two shades of grey, one ordinary, one dark.
AL-10 two shades, one bordering on blue, one almost white.
AZ-5 have one with a clipped planchet.
MS-1 I have a number of center punch varieties.
MS-6 I concur with listing of three different shades as described in the Nov-Dec 1973 Newsletter.
MS-8 I have two different color varieties.
OK-2 I have one in EU solid, that is unpunched.

2. Other

In the July-Oct Newsletter there was a photo of a J.P. Taylor & Co. token. The legend on the reverse is "War Tax" and the denomination "3". The legend leads me to believe that the token may be Canadian. Why? Compare the Canadian War Tax postage stamps of WWI. The inscriptions are quite similar. (ED: anyone with any information on Canadian tokens? Let this office know, please.)

3. Oleomargarine Stamp

Capt. Drell sent in a photocopy of a U.S. Internal Revenue 12c Uncolored Oleomargarine Stamp, Series of 1926. This is a federal revenue stamp and not a sales tax token. From time to time STT collectors also send in items like feed tax stamps, beer tax stamps, etc. etc. all of which are related to Sales Taxes by virtue of their being tax items. However most Sales Tax Token collectors are pretty strict about collecting only tokens of hard substances, or else stamps that strictly state "Sales Tax." That is not to say that one should not collect revenue stamps whatever their source of emission may be. There are two groups of collectors who are primarily philatelists which deal with revenue stamps: one is the American Revenue Association and the other is the State Revenue Society. The current addresses are not available at this writing. Any members out there have them? Send them in and I will publish them here for members who may be interested.

THE ATTS LIBRARIAN ...

Glyn Farber can help you get the information you need to write an article for this newsletter. Write to him at:

ATTS Librarian
1618 - 15th Street
Lake Charles, LA 70601

A.T.T.S. Newsletter

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Volume V, No. 1

March-April 1975

LOUISIANA'S SALES TAX

is work based on original research by Glyn Farber, ATTS #15



Louisiana's Sales Tax was first levied in 1936 (Act 75) at the rate of 2% on selected items. This "Luxury Tax" was replaced later by a 1% general tax, and was known as the Public Welfare Tax of 1938. The sales tax collected under the two acts of 1936 and 1938 was assisted by tax tokens. Allocations of collected sales tax were changed frequently for a variety of purposes. Under the 1936 act, one-fourth of the tax collected was dedicated to the Property Tax Relief Fund for homestead tax exemption refunds, five-eighths to public welfare, and one-eighth to the state hospital board. The Collector of Revenue was responsible for the distribution of tokens and for the establishing of regulations for vendors to follow in collecting the state's first sales taxes. Monthly reports were required of each vendor and were sent to the Supervisor of Public Accounts.

The Governor at that time, Richard W. Leche, ordered a four month test with the tokens, which helped turn pennies into millions. The first tokens were put in circulation on October 1, 1936. Louisiana's "metal tickets", as they were called in one newspaper, circulated for one of the shortest periods of time that any tax tokens did in this country, October 1, 1936, through December 31, 1940. The new tokens were not considered to be money with which the purchaser could go into a store and buy merchandise, but rather to be turned over to the merchant for tax payment. However, as many as a dime's worth of tokens could be and were acceptable in exchange for cash.

The City of New Orleans in addition had its own 2% sales tax. It was patterned after the state's "Luxury Tax" and also took effect on October 1. Merchants in that city stormed city hall in protest over the tax's enactment. Merchants all over the state held pre-sales tax sales prior to October 1. The following appeared in the Lake Charles American Press:

"NOTICE: buy that new Ford V-8 or used car before October 1 and save the State Sales Tax."

Customers who got tokens in change hurled them into the street. Waitresses complained of getting tokens instead of nickels and dimes as tips.

The first tokens issued were 1 Mill aluminum and 5 Mills brass "Luxury Tax" tokens shown above. On September 25, 1936, alone, a rail carload and a half of tokens were distributed to all Louisiana banks in every town for issue to vendors. They came to the banks in rolls and boxes. There were fifty 1 Mill tokens per roll for 5c, ten rolls to a box for 50c, fifty 5 Mills tokens for 25c per roll, and ten rolls of 5 Mills tokens to the box for \$2.50. The 1 Mill tokens cost slightly more than 1 1/2 Mills each to make (.154c), and the 5 Mills tokens cost more than 2 1/2 Mills to make (.288c).

Merchants faced with an early token shortage began collecting the tax on sales in cents in spite of nearly ten million tokens being delivered during the first week of the tax. Merchants and consumers claimed it was confusing because it exempted articles listed as necessities and taxed those classified as luxuries. Tomato juice in bottles and loaf bread were not taxable, but canned juice and buns were. Canned goods under 15c, farm produce and implements, and New Orleans night club drinks and activities were also free from the

LOUISIANA (cont.)

tax. With the large number of exempted items written into the law, a list of exemptions was released by Supervisor of Public Accounts, Alice L. Grosjean. Most vendors, especially small businessmen, did not usually keep records and the new tax reporting procedures caused there to be some objections to the monthly reports. The law demanded too much book-keeping for the tastes of the businessmen.

On January 1, 1938, the sales tax rate was lowered to 1% and at this time the "Public Welfare Tax" tokens were issued. The 1938 act (Act 2) allocated the proceeds to public welfare and state hospital boards. The Public Welfare Tax, like the Luxury Tax, exempted specific items from taxation.

The tax token system was finally abandoned in favor of a bracket system on December 31, 1940 (Act 82). About 70 millions of both denominations of Luxury Tax and Public Welfare Tax tokens were eventually made. The tokens were redeemable for cash up to March 31, 1941, but only 27% of them was ever redeemed. Sam Jones, the Governor at the time, tried to add the leftover tokens to the states of Mississippi and Alabama. There was a proposal that, if purchased, Mississippi would countermark the surplus Louisiana tokens as a way to identify the transferred tokens, but eventually both states turned down the offer. Mississippi and Alabama, like most states using tokens, had difficulty in getting aluminum and copper because of the demands of defense during WWII.

A temporary 1% tax known as the "War Emergency Sales Tax" was imposed in 1942 (Act 2, Executive Session) which later expired on July 31, 1944, but tokens were not used in connection with this law. No tokens have been used since the passage of Act 82 in 1940 for any of the various forms of Louisiana's sales tax. Today about one-half of Louisiana's total revenue is derived from the state sales tax.

WHAT A MAN WON'T DO FOR MONEY

I have heard before of the MO-5 with a hole drilled in it so that it would pass as an MO-6, but I never gave it any thought until yesterday when I found one. The man who made them made a profit of .4 cent per token or if you think of it another way, it would be 40¢ per 100!!! (name misplaced! Ed.)

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St. Louis, MO 63111

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P.O. Box 40888, San Francisco,
CA 94140

TRADING POST

Will give a Depue or Astoria for OPA red "MV" token. Buying or will trade also for blue tokens. R.F. Herberg, 413 Hillside, Daly City, CA 94014.

GRAND RAPIDS "MILKTOPS", Var. I, Var. II, & Var. III (Var. III has "1" similar to Var. I). Set of 3: \$1.00 postpaid. Jerry Bates, P.O. Box 777, St. Charles, MO 63301
WANTED! AL-10, AL-11, MS-5, MS-7, NM-3 (Obv. II), NM-9, OK-17, OK-18, UT-1a, UT-2a, WA-6a. A.H. Erickson, 629 Riverside Drive, Madison, WI 53704

SALES TAX ITEMS NEEDED! AL-11, KS-1a, MS-3, MS-4, MS-5, NM-5, NM-6, NM-7, OK-7, OK-8, OK-12, OK-13, OK-15, UT-2a, WA-6a. Have other Sales Tax, Parking, and Transportation tokens to trade. Joe Studebaker, 2614 Legare St., Beaufort, SC 29902.

WANTED! Texas Anti-Sales Tax, all Canadian, all Washington provisionals, all Illinois paper and cardboard pieces. Have some Texas and Illinois metal items to trade or will buy. Larry Warner, ATTS #203, 3602 Torre, Amarillo, TX 79109.

WANTED! Texas Anti-Sales Tax - Barlow, Brigham, and Speera. Have (or will have) Nebraska steel "We don't want funny money in Nebraska" Anti-Sales Tax for swap. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140.

THE EDITOR SAYS THANKS to all of you who sent in tidbits, articles, news, etc. Please keep them coming to the Editorial Office, P.O. Box 40888, San Francisco, CA 94140

TAX TOKEN TIDBITS
by Al Erickson
ATTS #85

On close scrutiny I find that OK-9, 10, and 11 are slightly translucent... Because plastic flows cold, it's possible that ten years from now someone will come up with a whole new set of varieties - - Ha!

Now I've seen everything! Received by mail a "whizzed" Sales Tax Token, "enhanced" from a 5¢ catalog value to a 45¢ item, by using a power wire brush on the raised area around the center hole of a UT-1. This action left the center design with a granular effect, and at the proper angle one can see a further polished effect on some of the rest of the surface. This then became a "UT-1a." I feel rather sure that the individual that sent it to me didn't realize what he had, and I returned it to him with the above explanation (ED: I just saw one like this, but it was a WA-1.).

Have an OK-17 and OK-19 with blank reverses (ED: I have the same. Be careful, though. Some of the Oklahoma cardboard have had one side "peeled". To be absolutely sure that it is an error token, make sure that the blank side is still made of coated paper. A rough blank side is an indication that the piece has been "peeled".).

I have an LA-2 with what seems to be a cracked die. There is a line extending from the octagonal design to the rim, about 1mm from the X and Y and the same through the top of the 5 to the rim. This crack also leaves this area without a raised rim at the right hand side of the obverse. This does not carry through to the reverse, on which there are about three lines at different locations. I have an MO-5 which has similar cracks.

WELCOME NEW MEMBERS!

- 210. Sam Ruggeri (Secretary)
P.O. Box 145
Canton, OH 44701
- 211. Larry Ogle (Secretary)
Route 3, Box 332
Anniston, AL 36201
- 212. Crawford Badham (Secretary)
305 Wickford Road
Birmingham, AL 35216
- 213. Tom E. Badham (Secretary)
Route 2, Box 22-C
New Market, AL 35761
- 214. David Raymond Helriegal (G. Pipher)
64 Center Street, Hughestown,
Pittston, PA 18640

WINNING DESIGN



Secretary Charles L. Carter announced recently that Design Number 4 was the winning entry in the ATTS Members' Token Design Contest (for illustrations of all entries, see the September-October and November-December 1974 issues of ATTS NEWSLETTER). The entry was made by Newsletter Editor Jerry Schimmel. The design was judged by the Board of Directors and entries were evaluated by a point system. The designs receiving the highest point totals were the winning, etc. The entries were judged as follows:

- 1st Place: #4 - 9 points (Schimmel)
- 2nd Place: #6 - 8 points (Hubbard)
- 3rd Place: #7 - 7 points (Feisel)
- 4th Place: #3 - 4 points (Schimmel)
- 5th Place: #2 - 2 points (Warner)

(Numbers 1, 5, and 8 received no points)

Tokens will be distributed to members in two to four months depending on how soon they can be prepared, and will be mailed with newsletters.

I have started collecting Disabled American Veterans license tags (for key rings) - ALL STATES, ALL YEARS. If you have been throwing them away, or keeping them until you found someone who collected them, throw them my way. Your postage will be refunded. Even dupes are all right, can be traded with others who collect these DAV tags. List of dupes available along with list of those I need. J. Bates, Box 777, St. Charles, MO 63301.

NEW LIFE MEMBER

- 167. James H. Holtel, Nelsonville, OH

DONATIONS BY MEMBERS

- 50. L. Henrikson \$1.00
- 76. Robert Mullins \$2.00
- 155. D.S. Kleckner \$3.00
- 158. E.D. Ebert \$5.00
- 164. Joseph Schmid \$5.00
- 204. L. Burzinski \$3.00

A HEARTY THANKS TO YOU MEMBERS WHO DONATED TO THE CAUSE!

WASHINGTON NOTES
by Byron Johnson
ATTS #49

Here are some possible additions to the list of Washington provisional cardboard tokens:



Everett, Washington

Rectangular green cardboard, 36x57mm, black printing:

- O: MC CLINTON'S AND/ TAVERN CAFE/ 1709 HEWITT/ GOOD UNTIL TOKENS/ (union bug) puget press
R: (blank)

The union bug partly reads "Everett", and Hewitt, of course is one of the main business streets in that town. It is possible that this item is not a tax token, but my best guess is that it is. The phrase "Good Until Tokens", I think can refer only to the late delivery of the aluminum state tokens in 1935 (WA-1). (ED NOTE: I know of no other Washington cardboard token that reads this way).



Seattle (?), Washington

Rectangular white cardboard, 30x45mm, black printing with a 2mm wide blue strip at the top margin:

- O: GOOD FOR/ ONE-FIFTH CENT/ IN TRADE AT/ LAFFERTY'S
R: (blank)

There was a drug store in Seattle named Ben Lafferty's, which I remember, and I even knew Ben who died maybe ten years ago (ED: Byron is a pharmacist, too.) His son still owns a store named Barry Lafferty's. Ben's wife was still around a couple of years ago, but I don't know whether she has passed away or not. Lafferty's store was at 2200 Market Street at 22nd in Seattle. I checked the Directory and his was the only Seattle business named Lafferty. There were only three families named Lafferty in the whole city. He was in business at least from 1932 through 1960. Of course there may be other "Lafferty's" in other cities.

ATTS MEMBERS RECEIVE AWARDS

Awards Chairman, Jerry Bates, announces that the following ATTS Members have exhibited Sales Tax Token materials at shows and have thus become eligible for ATTS Awards:

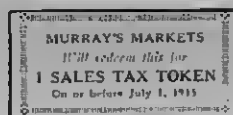
Glyn Farber, Lake Charles, Louisiana
4 Ribbons Awarded

Larry Warner, Amarillo, Texas
1 Ribbon Awarded

Members may qualify for an ATTS Award by exhibiting sales tax tokens at any show providing the exhibit is verified by some officer of the show. Forms to apply for these awards may be obtained from:

ATTS AWARDS CHAIRMAN
P.O. Box 777
St. Charles, MO 63301

WASHINGTON (cont.)



Seattle, Washington

Rectangular white cardboard, 24x51mm, green printing with fancy border design.

- O: MURRAY'S MARKETS/ WILL REDEEM THIS FOR/ 1 SALES TAX TOKEN/ ON OR BEFORE JULY 1, 1935
R: (blank)

This information is a correction from a previous description.

Seattle, Washington

Rectangular white cardboard, size unknown, blue printing.

- O: BON MARCHE (remainder of legend unknown)
R: (unknown)

Seattle, Washington

Rectangular white cardboard, size unknown, green printing.

- O: FREDERICK & NELSON (remainder of legend unknown)
R: (unknown)

On these last two I have no further information. They were described by a collector who thinks he has, or had, them somewhere in his collection.

ILLINOIS METAL PROVISIONALS TOP TEN - AN UPDATE

by Jerry Bates

Having received quite a bit of correspondence from many members and non-members in reference to what are the "Top Ten" in this series, I am now making up for my oversight in reporting changes since I last issued a relative rarity list.

As Per Bates, 2/24/75

1. Livingston
2. Astoria
3. Wyoming
4. El Paso
5. Ladd
6. Depue
7. Casey
8. Witt
9. Virginia
10. Rushville

As Per Lipsky, 7/20/59

1. Astoria
2. Casey
3. Ladd
4. El Paso
5. Wyoming
6. Virginia
7. Witt
8. Mount Olive
9. Mercer County
10. Herrin

Some may question why I have placed the Depue token so low on the list. Within the last four months a hoard of twenty plus tokens has been uncovered, another hoard of fifteen, and a number of singles. All of those added to ones previously known total about ninety to one hundred now accounted for. As those who collect Transportation Tokens know, caution is advised when paying a high price, as one can never know when a large hoard of a given token will come on the market. That advice was true in the 40's, and is equally true now.

For those who also collect the provisionals by types, dies, etc., the Moline aluminum, "Very Thin" (1mm planchet), Dies 1 & 2, would rank as #6, pushing the rest down another notch.

ED NOTE: I put a box around this short article by Jerry Bates because it is an important one. I also received inquiries about the relative value of the Astoria and Depue tokens and especially since I was selling the Astoria token at a rather high price on my last sales list. Immediately after selling an Astoria, of course, several others came onto the market without my knowledge and then things became sticky between myself and the collector who purchased the token. My own impression is that the market for these scarcer Illinois metal provisionals is now very fluid, and I would underline Jerry Bates' words of caution to collectors. I also lost out in value on the Depue token like probably several others. I would add that I think the Moline "very thin" token is scarcer.

A PROBABLE ANTI-SALES TAX ITEM

Gary Pipher, ATTS #160, reports what may well be a political item related to anti-sales tax, although the legend of the item does not specifically say "sales tax."

Aluminum, 31mm, plain rim, no border design.

O: FOR GOVERNOR/ ILLINOIS/ NEEDS/
EMMERSON

R: MORE/ HARD ROADS/ LESS/ TAXATION

I have seen this before - I believe George Frakes has one like it. It would be good if some member could research this particular Illinois gubernatorial campaign and find out in what year(s) it took place, and whether the Illinois sales tax was a specific issue raised by Mr. Emmerson. During the 30's and 40's other taxes, especially the personal income tax proposals, were equally as hated as the sales tax idea. If the sales tax was an issue of Emmerson's campaign, then this item would definitely be an anti-sales tax piece.

INFORMATION ON TAX STAMPS AVAILABLE

In reply to this Editor's request for information on state and local revenue stamps like Captain Dreil's Oleomargarine stamp, Amos Henely, ATTS #82, provides this information:

"I'll be glad to answer any questions on state tax stamps for members. Below are the addresses of the societies requested:

American Revenue Association
1010 South Fifth Avenue
Arcadia, CA 91006
Attn: Bruce Miller

State Revenue Society
Box 242
Pineville, PA 18946
Attn: Ronald E. Leshner

Amos L. Henely, ATTS #82
9507 Binney Street
Omaha, NE 68134 "

REFERENDUM

by Glyn Farber

By 1936 some 17 states were using some form of sales tax to meet increasing demands for revenue caused by a costly depression. A general sales tax was a campaign issue in eleven of the seventeen. Candidates argued over ways to solve the revenue question. The one question that came up most often was what should be taxed? The most pressing concern of the low-income taxpayers was the exempting of foods and other necessities if there was to be a sales tax at all. Several other states were considering enacting sales tax laws and the reaction of the public was important to law-makers. These states did, however, pass sales tax laws despite a generally negative public reaction to the proposed tax and to the tokens which would accompany the laws. In some cases there was more reaction to the tokens than to the laws. Many articles have been written about the collecting of sales tax tokens than about some of the political debate that provided a colorful and historical background to the tokens.

The following are a series of quotations from press clippings of the 1930's which relates to this history. They came from the Lake Charles (Louisiana) AMERICAN PRESS, October 5, 1936.

"Ohio voters at the Nov. 3 election will pass on a proposed Constitutional amendment to eliminate their 3% levy on food consumed in the home. Governor Martin L. Davey proposed the measure as an aid to the poor man."

"The 2% sales tax of Arizona loomed as an issue in the campaign there. Governor B. B. McMur, father of the tax, was defeated for renomination by R.C. Stanford, who favored repeal."

"The Sales Tax of Utah adopted by Democrats under Governor Henry Blood, and yielding \$3,000,000 annually was made a campaign issue by the republicans who advocated exempting foods and necessities."

"Republicans of North Carolina directed an energetic attack against that state's 3% tax on everything sold at retail except milk. They pledged governmental economies which would permit immediate repeal of the tax. Democrats defended it, but advocated removal of the levy from the necessities of life."

"Kansas legislative leaders have proposed a state tax to meet the cost of social security legislation, relief, and state aid for schools, but battle lines were not yet drawn."

"In Illinois O. Wayland Brooks, Republican nominee for Governor, bisected at the Democratic administration's 3% tax, promising its removal from necessities. Defending the measure Governor Henry Horner asked his audiences to name an adequate substitute."

"The tax was a minor issue in West Virginia, where both parties talked of limiting the 2% levy."

"Michigan voters will decide in November whether to exempt food from the state's 3% sales tax"

"Wyoming's tax expiring automatically on March 31, 1937, was a minor issue."

"In Colorado an amendment was on the ballot for a \$45 minimum Old Age Pension, which some groups said would perpetuate the Sales Tax there."

"The question of a general sales tax was an issue in the Texas primary. Ray Sanderford, the sales tax advocate in the Governor's race, finished fourth in a field of five. Governor James A. Allred has announced he would veto a general sales tax if it were passed."

"The 2% tax of Idaho was an issue with a referendum scheduled for November. Republicans generally opposed it as a tax on poverty."

"The courts of Arkansas were asked to give their approval to two sales tax policies."

(ED NOTE: This is the second article this issue by Glyn Farber, and again one based on original research. As I have found in my own experience doing this kind of work is difficult and tedious, but rewarding. Your old newspaper "morgue" no doubt have more."

A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY
ANA C-69092 TANS 2334

Volume V, No. 2

May-June 1975

MONMOUTH, ILL. PROVISIONAL SALES TAX TOKENS

(Courtesy of Robert D. Leonard Jr., ATTS #F-21)

The following story appeared in the March 28, 1933 edition of the Monmouth Review Atlas of Monmouth, Illinois, on pages 1 and 8:

LOCAL MERCHANTS DECIDE TO USE TOKENS

RETAILERS MET
AND AGREED ON
SALES TAX PLAN

Will Permit Collection of
Tax On An Equitable
Basis

Adoption of the so-called Kewanee token plan for handling the collection of the new 3 per cent sales tax was decided upon by Monmouth retailers last night at a meeting in the city hall. The great concern of local merchants about the tax which goes into effect next Saturday was evidenced by the unusually large number of business establishments represented at the meeting.

The Kewanee plan, so-called because it was originated in that city, has the approval of the Illinois director of finance and calls for the issuance of metal tokens in the denomination of one-fourth of a cent. The tokens are to be issued from a central clearing house to the merchants for cash thus backing up their face value. By this means it is possible for the merchant to collect almost exactly the sum required by the tax instead of arbitrarily collecting the tax in pennies, which might either require considerably more or less than the actual amount of the tax.

After considerable discussion of whether metal or paper tokens should be used, metal ones were decided upon because of their greater convenience and lasting qualities. Some of the merchants had already been in correspondence with Kewanee people and had found out what the tokens to be used there were like and where to get them. The chairman appointed a committee composed of John S. Dittenbaugh, O. J. Forman and C. W. Woods to secure similar ones for Monmouth and on a motion it was decided to establish a central office for providing the merchants with these tokens at the Review Atlas office. The tokens will cost the merchants \$5.00 per thousand, which is the price quoted by the Chicago firm which manufactures them.

According to the plan the individual business houses will secure from this Central office the quantity of tokens needed to do business with. The retailer gets these just as he would get a roll of pennies at the bank, and he uses them in a similar manner. When a purchaser of a five cent item pays him with six cents, the merchant gives change with three of the 1/4-cent tokens. The purchaser might have a token which he had secured at some other store as change, in which case he would pay the five cents and the 1/4-cent token. Thus it will be seen that one buyer need ever (sic) have to carry more than three of the tokens about with him. The tokens will be in use in almost every Monmouth store and it is likely also in nearby towns as well.

In order that other towns of Warren and Henderson counties be given the opportunity to cooperate with Monmouth merchants and thus secure tokens at a cheaper price, a committee headed by Max Turnoull was appointed to offer the services of the Monmouth group to the merchants of nearby towns.

The following table shows the amount of tax collected under the token plan:

Amt. of Sale	Tax
1c to 8 inclusive	1/4c
9c to 17c inclusive	1/2c
18c to 26c inclusive	3/4c
27c to 35c inclusive	1c
36c to 42c inclusive	1-1/4c
43c to 50c inclusive	1-1/2c
51c to 58c inclusive	1-3/4c
59c to 67c inclusive	2c
68c to 76c inclusive	2-1/4c
77c to 85c inclusive	2-1/2c
86c to 92c inclusive	2-3/4c
93c to \$1.00 (sic) inclusive	3c

Since all the brackets are inclusive it is clear to see that a 6c item will bear a 1/4c tax; a 65c item, 2c tax; a 30c item, 2-3/4c tax (sic); a \$1.69 item, 5-1/4c tax; a \$8.85 item, 26-1/2c tax and so on. Where the amount of tax amounts to even cents then the tokens would be entirely disregarded.

Edmund Colwell, the last chairman of the Retail Merchants division of the Chamber of Commerce, now defunct, was called on to preside at the meeting. He told of attending with C. W. Woods and John S. Dittenbaugh a meeting of merchants from all over the state at Springfield last week and Mr. Woods also spoke of that meeting. Other local business men including Joseph A. Scott, O. J. Bowman, Verne Barnes, Dean Hueston, S. I. Knepp, John C. Allen, Jr., Byron Zee and numerous others also spoke about the new law and their ideas concerning it.

Need Uniform Method

The meeting last night had been called to talk over a uniform method for the community to follow in collecting the tax as no definite provisions seem to have been laid down by the new law for so doing. The general sentiment was that no retailer can legally absorb the tax even if he were in a financial position to do so. The plan of collecting one cent on sales up to 33 cents, 2 cents on sales up to 67 cents and 3 cents from 67c to one dollar, which is understood to have been adopted by Chicago retailers and by some other cities was discussed. The belief was expressed, however, that this was unfair to the customer and permitted the collection of more taxes....(rest of article illegible on microfilm blowback—39 more short lines remain. I recall, but cannot verify, that it said that 50,000 tokens were ordered initially.)

President:

Michael G. Pfefferkorn
P.O. Box 2829
St. Louis, MO 63111

Vice-President:

Thomas McMann, Mason City, IA

Secretary:

Charles L. Carter
721 Glencoe, Denver, CO 80220

Treasurer:

George Frakes, Oceanside, CA

Directors:

Jerry Bates, St. Charles, MO
Russell Moyer, Hamburg, IA
Larry Warner, Amarillo, TX
J. Richard Wagner, Tucson, AZ

Librarian:

Glyn Ferber
1618-15th Street, Lake Charles, LA 70601

Awards Chairman:

Jerry Bates
P.O. Box 777, St. Charles, MO 63301

A.N.A. Representative:

Jerry Bates

OHIO "COLUMBIAN" SALES TAX SHOWPIECES:

Full Strips of ten proofs on plain orange paper: 1c, 2c, and 3c (C29, 30, 31). Regular price is \$10 per strip. SPECIAL: only \$5 per strip, or all 3 for \$10 while they last. ALSO AVAILABLE AT SAME PRICES: 1c white paper, grey safety paper, and bi-color on latter paper (C18, 26, and 28A). Satisfaction guaranteed or cheerful refund in 10 days. Approvals of other "OHIOS". HUBBARD'S PHILANUMICS, 17 W. San Fernando, San Jose, CA 95113.

Newsletter Editor Emeritus:

Ernie Altwater, Jr., Azusa, CA

Newsletter Editor:

Jerry F. Schimmel, San Francisco, CA

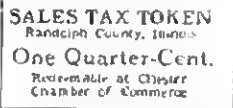
ATTS NEWSLETTER EDITORIAL OFFICES:

P.O. Box 40888, San Francisco,
CA 94140

MORE ILLINOIS PAPER SALES TAX TOKENS

Dear Jerry:

Recently I bought some tokens, etc. from a man who bought them at an auction. In the bunch was one Sparta ¼ cent Sales Tax Token, which is light orange in color with black printing. Also in the box were two Randolph County ¼ tokens. These are cream colored with black printing. Neve enclosed a xerox copy of each token. I almost forgot -- the back side of each token is blank.



Buff or cream cardboard, 52x26mm.

O: SALES TAX TOKEN/ RANDOLPH COUNTY,
ILLINOIS/ ONE QUARTER-CENT./
REDEEMABLE AT CHESTER/ CHAMBER
OF COMMERCE

R: (blank)



Orange cardboard, 1 1/2 inches square.

O: SALES TAX/ TOKEN/ ¼c/ SPARTA, ILL.

R: (blank)

The only Randolph ¼ token that I have seen listed is yours and it is a Geo. Magee reprint. The token came from an old store in Okawville, Illinois, in Washington County, which is adjacent to Randolph County. Would this be an original or a reprint? Does the reprint have an identifying mark?

I haven't seen anything about the Sparta token. Sparta isn't mentioned in the Lipsey article that I received from you a couple of months ago. I would appreciate your comments.

I also remember that Woolworth had a punch type piece of paper that was used for sales tax. It looked like a small meal ticket with numbers to be punched out with a paper punch, or torn out. The best that I can remember was that the paper was about as thin as onion skin.

Sincerely,
Bob Gstea
Carbondale, Ill.

EDITOR'S REPLY

Sparta: So far Bob's token is the first one known from this town, or at least the first reported to me.

MORE ILLINOIS PAPER (cont.)

Randolph County: In 1936 three Randolph County paper tokens were described by Geo. W. Magee, Jr., in his little combination catalog and price list. The piece described here is Magee's first listing. Apparently these were ready-cut and distributed in separate tokens. The second type came in a large card with printed lines to guide the retailer in cutting them apart. The third was a reprint of the second. The difference between the two is that the first card came in a light brown, while Magee's reprint was in Manila. Likewise the original had legends in the margins, while the reprint did not. Lastly, Geo. Magee took the time to carefully rubberstamp the reverse of each single token with the legend "THIS TOKEN A REPRINT" so that future collectors would not be fooled or gypped, a kindness that is rare to find. What Mr. Gates has in both cases are two rather great rarities.

Woolworth's: In my own collection I have one of the paper slips that Bob describes. It has no town on it, but it does say "Ill." in the legend. It was probably used in all of the Woolworth's shops or many of them during the sales tax period. It is what I call a "memorandum", a type of sales tax credit slip in wide use in West Virginia from about 1935 to 1955. There are numbers corresponding to the amount to be taxed, which clerks either punch, tore off, or just marked off with a pencil. They were usually good only on that day and were meant to save the customer the trouble of paying tax as he went from counter to counter. If I find time I will try to do an article on the West Virginias.

EMERSON TOKEN NOT RELATED TO SALES TAX

The 31mm aluminum token with inscription

O: FOR GOVERNOR/ ILLINOIS/ NEEDS/
EMMERSON
R: MORE/ HARD ROADS/ LESS/ TAXATION

reported by Gary Plphey in the March-April 1975 ATTS Newsletter, is not related to the Illinois Sales Tax. Louis L. Emerson, Republican, was Governor of Illinois 1929-33. He ran on an economy platform in 1928, and this token was undoubtedly issued at that time, since its message is hardly suited to an incumbent running on his record. The Sales Tax was not seriously considered until the administration of Governor Horner (1933-41) and was not enacted until March 22, 1933. After this time Emerson never again ran for Governor of Illinois. (For a brief biography of Emerson, refer to the Illinois Blue Book 1929-30.)

ED NOTE: I also found another Emerson token for those interested, aluminum, 31mm:

O: VOTE FOR/ LOUIS L. EMMERSON/ REPUB
LICAN/ CANDIDATE FOR/ SECRETARY/ OF
STATE

R: LOSE A/ MINUTE/ SAVE A/ LIFE

SALES TAX TOKEN EDITORIAL

The following is an editorial in an August 21, 1935, local newspaper in or near North Scituate, Massachusetts. The name of the journal is unknown. The clipping was sent in by member and former Board Member, El Hubbard.

SALES TAX WAMPUM

"Comedy enters the sales tax folderol, as the State of Missouri imports a few carloads of bottle caps stiff paper lining, duly stamped, as tokens for sales tax payments. Values run from a Mill up, and the public is supposed to buy a few pocketfuls for use, as law-hiding citizens. The chips have been enamelled, come in white, brown and blue, and will prove excellent as first aids for poker players.

"Collection of the sales tax in many places has been a joke, much as the paper wafers money is apt to be. Collection costs have been terrific, and the very wide divergence of expected revenue and net return to state coffers suggests that plenty of little stores have poor accounting facilities.

"Congress acted wisely in declining to authorize the Chinese money advocated by Secretary Morgenthau. Immediate sequence is the Missouri bear bottle cap lining money.

"Happily, the old Bay State won't have to use paper discs with which to pay sales taxes, if and when and why imposed. Instead, we can use clam shells. And if they fail to supply the demand, we can dry fish scales, lighter and more convenient to handle. Nice high one, of course, with the state seal and the royal head on the other side."

MORE INFORMATION ON TAX STAMPS

On page 5 of the last issue Amos Henely sent in two addresses of organizations which deal with tax stamps. El Hubbard gives two more addresses which may help:

State Revenue Society Newsletter Editor
R. Leshar
212 Juniper, Quakertown, PA 18951

Editor, The Revenoor, American Revenue Assn.
18 Valley Drive, Pawling, NY 12564

MEMBERSHIP INFORMATION

Change Of Address:

#104 Dee D. Drell
2123 Marye Street
Alexandria, LA 71301

MEMBERS' DONATIONS

#188 Albert L. Albright	\$1.00
189 Wm. L. Hamilton	3.00
F48 Herbert Hymar	2.00
162 Cliff Ikenberry	1.00

SECRETARY'S REPORT

Jerry:

Enclosed is a set of addressed mailing labels for the newsletter. This includes regular, junior, and honorary members for a total of 120.

The membership sure did quite well this time, I think due to your insertions in the newsletter in the paying of dues. Only had to pull nine cards from the files for non-payment of 1975 dues.

In fact don't hear from but a very few of the members and officers. The members that write are complaining about not receiving their cancelled check for dues.

Received a check for One Pound 50p from our member, Christopher Brunel in London, for dues (British Pound currently equals \$2.32 US), so there is an amount over the \$2.00 required for the 1975 dues, as a donation I presume.

That's it.

Chas. L. Carter
Sec'y ATIS

TRADING POST

The Emerson token mentioned last on page 3 is available for trade. I also received another Nebraska Anti-Sales Tax steel piece, "We don't want funny money in Nebraska." This one is the 35mm diameter variety, identical to the one I advertised before which was 32mm. Want other Anti-Sales Tax material in swap. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140.

FINISHED PROOFS, OHIO SALES TAX STRIPS OF 10: Columbian C34 6c, C35 9c, C36 12c, C38a 30c, C39a 60c. Regular proof price is \$10 per strip. ALL SIX STRIPS OF TEN ONLY \$20 PER SET!! Satisfaction guaranteed or cheerful refund in 10 days. Approvals of other "Ohio". HUBBARD'S PHILATELICS, 17 W. San Fernando, San Jose, CA 95113.

EDITOR'S REMARKS

If the newsletter was a bit short, it's because no articles were sent in for publication, the excellent research and typing of Bob Leonard and Bob Gates in Illinois notwithstanding. In order to keep going we need your effort. As Charlie Carter notes we are doing well in holding the membership, so there are collectors still out there who are interested in hearing what you have to say and the work you can do will be read. Send any and all articles, research, tidbits, questions, comments, etc. to: ATIS EDITORIAL OFFICE, POB 40888, SF CA 94140.

A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY

ATA C-69092 TAMS 2334

Volume V, No. 3

July-August 1975

ATTS LIBRARY REPORT by Glyn Farber

In April, 1971, I was appointed as ATTS Librarian by Jerry Schimmel. Since that time I have assembled about 50 books and articles dealing with various aspects of Sales Tax Tokens. Some are important works by Emil DiBella, Herbert E. Rowold, Charles Lipsky, El Hubbard, O.R. Bloom, Jerry Schimmel, Jerry Bates, and many others. Most of the articles contained in the Library are from the Numismatic Scrapbook Magazine, The Numismatist, TAMS Journal, and The State Revenue Newsletter. All material in the Library has been donated by ATTS members with the exception of a few articles purchased from the A.N.A. A special thanks goes to Jerry Bates, George Frakes, Richard A. Gaetano, Michael G. Pfefferkorn, Jerry Schimmel, and the State Revenue Society for their contributions.

Your donations to the Library are needed on all articles listed. In most cases there are only 1 or 2 copies for loan. There are many books and articles out of print and presently unobtainable. Donations of any materials not listed in this report or additions to listed material would be gratefully acknowledged. Photo copies are also appreciated. Additions to the Library will be listed in this newsletter. I encourage you to make copies of any book or article borrowed for your own future reference.

Please request any materials listed here by title of book or article and its number. Include your complete mailing address with zip code and membership number. First class postage will be paid by ATTS to you. Please return borrowed items the same way. Requests to borrow materials from the ATTS Library should be directed to: ATTS Librarian, Glyn V. Farber, 1618-15th Street, Lake Charles, LA 70601.

101. "Sales Tax Tokens", by Emil DiBella Numismatic Scrapbook Magazine (NSM), February 1961. (Contains a list of official state issues, provisional private, and unofficial issues.)
102. "Sales Tax Tokens" by Herbert E. Rowold, NSM, November, 1956. (An important and basic reading.)
103. "Provisional Sales Tax Tokens of Illinois", by Charles H. Lipsky, NSM, July 1959. (A short background article with photos and descriptions.)
104. "More Light On Sales Tax Tokens", by Jerry F. Schimmel, The Numismatist (TN), January 1971. (Contains photos, background, and comments on collecting Sales Tax Tokens.)
105. "Sales Tax Tokens", by Paul Hamm, Caleoin News, March 1957. (Along with #102, another good basic article.)
106. "Ohio Sales Tax Section", State Revenue Catalog, by Elbert S.A. Hubbard, 1960. (A list of Ohio ST receipts)
107. Missouri Mills, by Dick Johnson, privately published card, 1950, with explanatory addendum by Jerry Schimmel. (A study of varieties and sub-varieties in the 1 Mill and 5 Mills Missouri plastic series.)
108. The Story of The Illinois Provisional Sales Tax Tokens, by Dick Johnson, privately published, 1955. (A somewhat outdated card of background material and a list of Illinois provisional tokens.)
109. "A Sales Tax Sidelight: The Sherrill Coupon Method", by Jerry F. Schimmel, The State Revenue Newsletter (SRN), November 1969. (An examination of the C.O. Sherrill sample Sales Tax Coupons "PENNA." with photos.)
110. "North Carolina's Sales Tax Coupons" by Jerry F. Schimmel, SRN, Sept. 1970. (Contains information and descriptions of North Carolina tear-coupons and scrip types with photos and a list.)

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TAX TOKEN TIDBITS

CO-2 All the CO-2 tokens I have measure
23mm instead of 22mm or 15/16" as
in the guides. I have a blank,
also, with the "plus" cut out.
UT-6 have one 21mm orange 5 Mills trans-
lucent. Others are 22mm. The
smaller one is much sharper.

Bob Speocer
Golden, CO

ATTS Director Jerry Bates is running for
Treasurer of the Society of Ratloo Token
Collectors. He has over 20 years experi-
ence in accounting, etc. A good man to back!

Dear Jerry:

It took some searching, but I finally
found your article in the TAMS Journal,
August, 1971. Before disposing of the 3
tax tags, if that is the proper name, I
thought you might be interested in listing
them in your catalogue you mentioned in
your article. My father gave them to me
when I started collecting tokens 15 years
ago. I have attempted to take a rubbing
of what they are. If you would like, I
could send them to you. I have never seen
them listed anywhere including mail bid-
dies. I might be out on a limb thinking
they are rare, but I thought I would let
you know either way. Thanks.

Charles F. Raisch
Enfield, CT



- #1 Redpainted over steel, about 1 1/2 x 1 inches.
Lettering is raised, and metal is ap-
parently folded over on the reverse in
order to provide space for raised let-
ters. Hole is for suspension.
O: US (vertical)/ INTERNAL/ REVENUE/
1935-36
R: COTTON/ BALE TAG
- #2 As above, but zinc-plated steel.
O: USIR (vertical)/ COTTON/ (serial
number)/ 1934-35
R: 4-20-32/ PAT. 878991
- #3 As above, but yellow-painted steel:
O: USIR (vertical)/ COTTON/ (serial
number)/ 1933
R: (like #2)

ED NOTE: I'm not really familiar with
these items, and cannot speak for their
rarity. In spite of their being made of
metal, I would call them Federal Tax
Stamps! First, they are not Sales Tax I-
tems. Second, they are made to be attached
to cotton bales and not used in any kind
of exchange as the definition of a token
usually connotes. Third, they are meant
to be proof of payment of tax. If any
of you have seen the stamps that used to
be used for the transfer of stocks and
bonds, then these tags would be related.
The fact that they are not attached with
glue or made of paper doesn't alter the
situation in my mind. Probably they would
be more like dog tax tags. If anyone is
a member of the American Revenue Associa-
tion or the State Revenue Society, perhaps
they can shed some light on these.

LIBRARY LISTINGS CONTINUED:

111. "Those Tax Tokens: Numismatics, Philatelics, Or What?", by Jerry F. Schimmel, TAMS Journal, August 1971, (A review of state issues, scrip, punch cards, private issues, and booklet coupons. Gives Excellent general information for beginners with photos).
112. "Sales Tax Tokens: An Update" by Jerry Bates, TAMS Journal, June 1971. (The author mentions some of the tokens issued to promote a Sales Tax, and then goes into private and provisional issues.)
113. "A Reading and Resource List On Sales Tax items" by Jerry P. Schimmel TAMS Journal, December 1969. (A list as stated in the title).
114. "More Readings On Tax Tokens" by Jerry P. Schimmel, TAMS Journal, December 1970. (An extension of #113.)
115. The Sales Tax: its Origin and Background In Mississippi Through 1965, by V.B. Wheelless, Mississippi Tax Commission. (Describes in detail the development of Sales Taxes and some on the use of tokens in Mississippi. Photo copies of newspaper articles are included.)
116. "Sales Tax Tokens" by Joseph Coffin, Our American Money, 1940. (A look at Sales Tax Token collecting in 1940.)
117. "Sales Tax May Force Minting of Fractional Coins", anonymous, The Pathfinder, November 1935.
118. A Check List Of Sales Tax Tokens Used Prior To 1936, by George W. Magee, Jr., April 1936. (A list of Sales Tax Tokens and comments on why the tokens were used and U.S. Government attitudes about them.)
119. Sales Tax Newsletter, published by Harold Schmal in 1966 (various issues). (An early attempt to organize sales tax token collecting. Contains a draft catalog of state issues through Louisiana.)
120. "Sales Tax Tokens: An Update" by Jerry Bates, Illinois Numismatic Association Coin Digest, January '71. (Same as #112, but Part I only)
121. "Another Sales Tax Token Forerunner" by Robert D. Leonsrd, Jr., Illinois Numismatic Association Coin Digest, April 1971. (An article on Roman coins issued by Emperor Caligula in A.D. 37 to commemorate the repeal of a Sales Tax.)
122. "The Tax Tickets of Canada" by Ed. Richardson, British North America Topics, July-August 1963 (A study of Canadian sales tax receipts with photos and a list.)
123. "Ohio's Private Issue Sales Tax Cards" by Jerry F. Schimmel, SRN, Nov. 1971. (An article on the above with a list and photos)
124. The Unsuccessful History of The Sales Tax Token in California, by Jerry F. Schimmel, A Paper Presented To The Pacific Coast Numismatic Society, November 1971.
125. "Jimmy's Penny", by Harvey L. Hansen, TN, March 1934. (A short but interesting article on California private issue tokens and on the governor of the time, James Rolph, Jr.)
126. "State of Washington's 3% Sales Tax Tokens", by Paul Fouts, TN, June 1941. (Contains information and descriptions of Washington's fiber tokens.)
127. "Sales Tax Tokens and Ohio Coupons" by Emil DiBella, TN, September 1940, (A short article on collecting Sales Tax Tokens and a list of some errors)
128. The Numismatist, several short articles on Sales Tax Tokens
 "Two Coins urged By Pres. Roosevelt"
 "Some Sales Tax Tokens"
 "Colorado Sales Tax Tokens"
 "Tax Tokens Not Money In Legal Sense"
 "Louisians and Mississippi Tax Tokens", authors unknown, 1935-41.
129. "From California", by Roy Nill, NSM, June 1938. (Deals with some of the California cardboard tokens, White Log, Leighton, etc.)
130. "Sales Tax Tokens" by Willis J. McKinney, NSM, October 1937. (background information on Sales Tax Tokens, and discusses Sales Taxes in foreign countries, Ancient Athens, Spain, France, etc.)
131. "State Tax Tokens" by Emil DiBella, NSM, June 1942. (A background article with photos.)
132. "Check List of Sales Tax Tokens" by Emil DiBella, NSM, March 1944 (A list of state, provisional, private, and unofficial issues)

133. Numismatic Scrapbook Magazine, several short articles:

"Illinois State Sales Tax Tokens"
"Kansas Bans Tax Tokens"
"Tokens Against Law"
"Missouri Tax Tokens In Use"
"New Washington Sales Tax Tokens"
"Colorado Issues Fiber Tokens"
"Trial List of Illinois Tax Tokens"
"Redeem Louisiana Sales Tax Tokens"
"Offers Information On Sales Tax Tokens"
(years 1935 through 1956)

134. "Tobacco Sales Tax Stamp" by I Irving Silverman, Weekly Philatelic Gossip, May 8, 1954. (Interesting article on U.S. Tobacco Sales Tax Stamps, Scott's RJ-1 through 11)

135. "More About Private Sales Tax Cards: California, Illinois, Iowa, and Kentucky", by Jerry F. Schimmel, SRN, March 1972. (contains information about sales tax cards issued by private merchants other than Ohio)

136. "Ohio Notes" by Elbert S.A. Hubbard, SRN, May 1970 (An article descriptive of some errors and proofs found among Ohio receipts)

137. "Ohio Addenda - Sales Tax - Merrick Lithograph Company Printings" by O.R. Bloom, SRN, January 1968. (Additions to the list of Ohio receipts)

138. "Check List of Ohio Sales Tax Stamps: Reserve Litho Printings" by Elbert S.A. Hubbard, SRN, September 1966. (More listings of receipts)

139. "Pennsylvania Oddballs" by Maurice Fox, SRN, July 1970. (A brief article on Pennsylvania sales tax items)

140. "Michigan Sales Tax" by Elbert S.A. Hubbard, et al, SRN, June '63, Feb. '62 Oct. '63, July '62. (Information about the private Kroger Market issues)

141. "Ohio Addenda - Sales Tax - Columbian Bank Note Co. Printings, Merrick, Reserve" by O.R. Bloom, SRN, May '69 (Listings of Ohio receipts)

142. "Michigan Addenda - Sales" by C.A. Herman and E.S.A. Hubbard, SRN, Jan. 1969 (A List of Michigan coupons)

143. "State Revenue Addenda - Kentucky - Sales" by E.S.A. Hubbard, SRN, May 1967. (A list of Kentucky receipts).

144. The State Revenue Newsletter, various

articles relating to Ohio receipts, 1960-63.

145. Check List And Guide To Sales Tax Tokens, by Emil DiBella, American Tax Token Society, 1972. (A third revision of Mr. DiBella's list of Sales Tax Tokens)

146. "Tax Token Talk" by Richard A. Gaetano, Collector's World, Jan-Feb 1971. (A background article with photos. Good those new to Sales Tax Tokens)

147. "Arizona Money - The State Sales Tax Tokens 1937-1945" by J. Richard Wagner, TN, March 1973. (A detailed study of Arizona's tokens and Sales Tax laws)

148. Tax Token Talley, Michael G. Pfefferkorn, Editor, October 1970 to December 1972. Vol. 1, Nos. 1-6; Vol. 2, Nos. 1-4, Vol. 3, No. 1. (Articles on many state issued tokens. Lists of tokens are included.)

149. U.S. State Issued Sales Tax Tokens, by Jerry F. Schimmel, American Tax Token Society, June 1973. (A simplified list of major state issues with background information, photos, and prices. A must for beginners.)

150. Constitution of The American Tax Token Society, American Tax Token Society, 1971.

THIS SPACE RESERVED FOR
ARTICLES, TIDBITS, ADS,
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A.T.T.S. Newsletter

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SPECIALIZED CATALOGUE of U.S. SALES TAX TOKENS

LISTING AND DESCRIBING
ALL KNOWN TAX TOKENS
175 Tokens From 11 States

Compiled by
GEORGE MAGEE, JR.

Member International Emergency Money Club
Member American Numismatic Society
Member Philadelphia Coin Club

Revised Edition, November, 1936

(1975 REPRINT)

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FIRST EDITION - April, 1936
SECOND EDITION (REVISED) - November, 1936

EDITOR'S NOTE: ATTS has the good fortune this issue of being able to republish George W. Magee, Jr.'s Sales Tax Token booklet for the first time since 1936. The Editorial Office received his written permission just a few weeks ago. Many collectors have inquired about this work, but since it has been out of print for more than twenty years, it seems appropriate to get Mr. Magee's efforts out to current hobbyists.

Much of the following information is obsolete in the light of current knowledge, but Mr. Magee was detailed in his descriptions and to that extent his work is still helpful. His observations and comments are still of value as are his listings of incompletely described pieces which have helped in the search for previously unknown tokens. This work is his Second Edition. His first was a set of mimeographed sheets which served as a draft for this one. His intention was to continue to develop the catalog as new pieces became known, but as he put it in a task with me "World War II came along, and everything went to hell." Later the efforts of Emil DiBeila became better known to collectors. With a few minor deletions we present Mr. Magee's catalog.

TAX TOKEN CHRONOLOGY

Listing the dates when tokens were first issued in the various states.

Illinois Provisional Issues*	1933
California Provisional Issues*	1934
Colorado Official Issue	August, 1935
Illinois Official Issues	1935
Kentucky Private Provisional Issues*	1935
Missouri Official Issues	August 27, 1935
New Mexico Official Issues	August, 1935
Ohio Tax Coupons	1935
Washington Provisional Issues*	May, 1935
Washington Official Issues	August, 1935
Oklahoma Official Issues	January, 1936
Mississippi Official Issues	July 1, 1936
Louisiana Official Issues	October 1, 1936

* Indicates that this type token is obsolete.

AN INTRODUCTION TO TAX TOKEN COLLECTING

Scope and Possibilities

Many eminent numismatists and philatelists have started collections of tax tokens as a supplementary feature to their other hobbies. No other pastime offers more interesting possibilities to the collector than the field of token collecting. This is due to the relative newness of the tax

token; introduced only in 1933, there has been little research and cataloguing of the various tokens issued in rapid succession. Hence any serious collector interested in research can discover for himself new varieties and types, for the general benefit of all. The surface of this newest hobby has barely been scratched and with the cooperation of all collec-

tors, we shall soon amass a large fund of reliable data on this subject.

Why Are Tax Tokens Used?

Mr. Hubert R. Gallagher in State Government, Sept., 1935, says: "How is it possible to administer a one, two, or three per cent sales tax on sales of less than fifty cents?"

The answer is by means of the tax token, which in effect is used to make change for a cent when required to settle the exact sales tax payment due, often a fraction of a cent. In states where there is no tax on small sales, customers can evade the payment of the tax by splitting purchases. When using some form of the tax token, more exact justice is rendered in small sales to all parties concerned. Thus the tax token performs a very useful function.

Government Attitude Toward Tax Tokens

During the summer of 1935 consideration was given to the issuance of a half cent coin by the government, but this plan was dropped. (See N.Y. Times, Aug. 16, 1935, "Fractional Coin Bill Killed in House.") The Treasury stated that the coinage of tokens by the states was unconstitutional but that the matter of prosecution would rest with the Department of Justice, which has made no objection to date except where the tokens resembled U.S. coins. (See Item 1 under Illinois in catalogue.)

Suggestions For Mounting Tokens

There are several methods of mounting tax tokens so that one's collection may be arranged in good order and yet be displayed well. The first and probably most satisfactory way is to mount tokens on cards

with rubber cement. Two of each token are required to show both sides. Another method is to cut holes in heavy cardboard in which the tokens may be inserted, then covering both sides of the card with some transparent material, as cellophane or cellophane. Since it is difficult to cut round holes exactly the size of tokens, a square opening is suggested, which can be cut accurately and neatly with razor blade and straightedge. Some collectors prefer to mount their tokens on the new style cellophane cards, made for postage stamps, and particularly satisfactory for Ohio Tax Coupons. If you have further suggestions or questions about displaying your collection, write to the author who will be happy to answer your questions. Enclose a stamped return envelope.

A Personal Note

Many sections of this catalogue are far from complete, in particular the parts on Provisional Issues of Illinois and Washington. Also much more data can be compiled concerning Ohio Tax Coupons if collectors are sufficiently interested. The author will appreciate receiving letters from those collectors interested in these specialties and willing to act as collaborators.

I wish to make very grateful acknowledgment to the many collectors who have helped me to prepare this revised edition and wish that space would permit personal mention. All others who have material which they believe should appear in the third edition (1937 - ED NOTE: never published.) are urged to send in promptly their findings of new data or corrections of old listings.

November 2nd, 1936
Philadelphia, Pa.

GEORGE MAGEE JR.

EXPLANATION OF TERMS AND SYMBOLS USED

Sizes

The number used for the designation of the diameter of each token is the accepted American Standard Scale, based upon the sixteenth part of one inch, viz.: size 17 means 17/16ths of one inch. Square tokens are measured along one edge. Some cardboard tokens are measured in inches.

Symbols

- (?) indicates that there is reasonable doubt that the token in question was ever issued.
- indicates incomplete information.
- ± means that this token is a rarity; price quoted on application.
- * refers to additional data in "Addenda and Corrections" at back.

Arrangement

All tokens are classified, first by states in alphabetical order; secondly, under the state heading in chronological order; exception: official state issues are listed first, followed by provisional issues in alphabetical order, regardless of date of issue.

Definitions

- OFFICIAL - issued by some state authority, under state law.
- PROVISIONAL - issued in the emergency by some private or local business or commercial organization, such as the Chamber of Commerce.

Prices And Terms

When several tokens are listed, followed by only one price, the price quoted applies to each token; i.e., all prices are per token, and are subject to change without notice. No mention is made of the condition of tokens to be supplied at prices quoted, but in each case the best specimens available will be sent. If uncirculated tokens only are wanted, note this fact on your order.

All orders should be prepaid; payment may be made by cash, money order, or unused 1-2-3c. stamps. Please do not send checks. A discount of 50 percent will be allowed on orders totalling \$1.00 or more at catalogue prices, except on sets advertised at special prices, which are net. No order under 50c. cash entitled to a discount.

My guarantee "Prompt service and full satisfaction."

TAX TOKEN CATALOGUE

California

1. Leighton Dairy Lunch, San Francisco and Oakland; printed cardboard scrip, square, in denominations of 5, 10, 15, 20, 25, 30, 35 cents. Each token worth 1/8c. Wording, obverse, "Good for California Retail Sales Tax on any purchase of 20c. at any Leighton Dairy Lunch." Reverse, printed advertisement. - +

2. White Log Cabin, San Francisco; printed green cardboard scrip, in two types:

Type A: Strips of 8 connected tokens, rouletted separations, each token 1 inch square and worth 1/8c. Obverse, "Good for California Retail Sales Tax on any purchase of five cents at any White Log Cabin." Reverse, blank. - +

Type B: A printed tax card, 2x4, to be punched as used. Has 8 tokens similar to Type A but arranged differently and not rouletted. Card worth 1c., to cover 40c. worth of purchases. - +

Notes: 1934 private provisional issues, under the 2½ percent sales tax law of 1933. The two varieties listed are the only known California tax tokens. (See The Numismatist, March, 1934, p. 191, for article and cuts of these two tokens.)

Colorado

1. August, 1935, state issue, 8,000,000 circulated. 1/5c. denomination. Size 15, square aluminum, holed. Obverse, "Colorado State Treasurer, Sales Tax." Reverse, "One-fifth Cent, Sales Tax Token, Series A-35." - 5c.

Illinois

1. 1935 State issue - circulated. 1½ mills. Round aluminum, size 10. Obverse, "Dept. of Finance, State of Illinois, 1½ Mills." Reverse, "Retailers' Occupation Token, 1½ Mills." Notes: Now obsolete. Recalled by the State because Treasury officials maintained this token resembled U.S. coinage. - 15c.

- 1a. Error. Similar to 1, but stamped by mistake, "Retailer's" instead of "Retailers" - 25c.

3. 1933 Provisional Issues. Nearly all ½c. denominations, a few ¼c., 1/3c. Circulated by the various local chambers of commerce, business men's associations, and other similar commercial, business, or retailers' organizations. These provisional tokens of Illinois were issued early in 1933, at which time the first state sales tax law with a 2 percent. tax rate was passed. Merchants demanded a small-unit token for use in trade so that they could make change for a cent, thus enabling each customer to pay only his fair share of the sales tax.

When the law was changed and the tax rate advanced to 3 percent., the state itself in 1935 issued official state tax tokens. (See Nos. 1, 1a, & 2) As a result of this action, provisional issues became generally obsolete, some after only a few weeks' use, and were supplanted by the official state tokens. One or two towns continued to use their own tokens, probably as a publicity medium, and offer to redeem their tokens at a late date. (Sept. 1936; see Tazewell County.)

Anna - (See Union County)

Arcola - Type A: Red cardboard, printed in black ink; 1½x2. Obverse only, "Tax token, one-fourth cent. Issued and redeemable by Arcola Advertising Club, Arcola, Ill." Type B: Round metal, size 11. Obverse, "Redeemable at Arcola Adv. Club, Arcola, Ill. ¼c." Reverse, "Sales tax, ¼c." - 15c.

Beardstown - Type A: Rectangular yellow cardboard, printed in --- ink; 1½x2 - + Type B: Round metal, size 11. Obverse, "Beardstown Retail Merchants." Reverse, "Sales Tax token, ¼c." - 25c.

Bunker Hill - Round metal, size 12. Obverse, "Commercial Club, Bunker Hill, Ill." Reverse, "Redeemable in United States Money, ¼c." - 15c.

Carbondale - Round aluminum, size 11; 25, 000 issued. Obverse and reverse, "Carbondale Business Men's Association, $\frac{1}{2}$ ¢." - 15c.

Casey - Round metal, size 11. Obverse, "Merchants, Casey, Ill. $\frac{1}{2}$ ¢." Reverse, "Sales Tax Token, $\frac{1}{2}$ ¢. Note: Perhaps the scarcest of the Illinois provisional issues. - +

Chandlerville - Round metal, size 11. Obverse, "Chandlerville Merchants Association." Reverse, "Redeemable at Chandlerville, Illinois, $\frac{1}{2}$ ¢." - 15c.

Charleston - Round metal, size 11. 20, 000 struck in April, 1933. Obverse and reverse "Charleston, Illinois, $\frac{1}{2}$ ¢." - 15c.

Cheater - (See Randolph County)

Daniel's Sales Token - (See Jackson County Type B).

East Moline - (See Moline)

Effingham - Round metal, size 11. Obverse and reverse, "Redeemable at Chamber of Commerce, Effingham, Illinois, $\frac{1}{2}$ ¢." - 15c.

Galva - Round metal, size 11. Obverse and reverse, "Redeemable at Chamber of Commerce, Galva, Illinois, $\frac{1}{2}$ ¢." - 15c.

Gillespie - Round metal, size 12. Obverse, "Gillespie Merchants Ass'n, Gillespie, Ill." Reverse, "Redeemable in United States money." - 15c.

Hoopeston - Round aluminum, size 10. Obverse, "Hoopeston C. of C., Redeemable." Reverse, "Tax token, $\frac{1}{2}$ ¢." - 15c.

Jackson County (Murphysboro) - Type A: Thick white cardboard, printed in black ink; 1x2 $\frac{1}{2}$. Obverse only, "Jackson Co. sales token, redeemable at Murphysboro Chamber of Commerce for face value, $\frac{1}{2}$ ¢." - 15c.

Type B: Orange cardboard, printed in black ink, 1x2 $\frac{1}{2}$. Obverse only, "Daniel's sales token. Redeemable at any Daniel's Pure Food Store for face value, $\frac{1}{2}$ ¢. - +

Type C: Round aluminum, size 11. Obverse, "Jackson County Sales Token, $\frac{1}{2}$ ¢." Reverse, "Redeemable for face value at M'boro C. of C., $\frac{1}{2}$ ¢." - 15c.

Jacksonville - Round metal, size 12. Obverse, "Jacksonville, Ill. Chamber of Commerce." Reverse, "Redeemable in United States Money, $\frac{1}{2}$ ¢." - 15c.

Jasper County - Round metal, size 11. Obverse, "Merchants, Jasper County, Illinois." Reverse, "Sales tax, $\frac{1}{2}$ ¢." - 15c.

Kankakee - Round aluminum, size 10. 100, 000 issued in April, 1933. Obverse, "Tax token, Kankakee Co., $\frac{1}{2}$ ¢." Reverse, "Redeemable, Kankakee Chamber of Commerce." - 15c.

Kewanee - Round metal, size 10. Obverse and reverse, "Redeemable, Chamber of Commerce, Kewanee, Ill., $\frac{1}{2}$ ¢." Notes: Officers of this Chamber of Commerce state that this was the first of the Illinois Provisional issues and that Kewanee originated the plan of collecting sales taxes by means of tax tokens. - 15c.

La Salle - Round metal, size 12. 6, 000 (?) issued. Obverse and reverse, "Redeemable at Chamber of Commerce, La Salle, Illinois, $\frac{1}{2}$ ¢." - 15c.

Litchfield - Round metal, size 11. 40,000 issued in July, 1933. Obverse and reverse, "Redeemable at Chamber of Commerce, Litchfield, Illinois, $\frac{1}{2}$ ¢." - 15c.

Mattoon - Round aluminum, size 11. Issued by Association of Commerce. Obverse, "Mattoon, Illinois." Reverse, "Tax Token, $\frac{1}{2}$ ¢." 25c.

Moline - 3 types, same legends. Obverse, "Sales tax, $\frac{1}{2}$ ¢." Reverse, "Moline, East Moline, Illinois."

Type A: Round metal, size 12 - +

Type B: Round aluminum, size 12, thick - +

Type C: Round aluminum, size 12, thin - +

Notes: Type B is very slightly smaller in diameter than Type C, and the design of Type B is struck very heavily, so that there is a wide rim around the edge (1/16" wide, on reverse only). Type C has a narrow rim on the reverse. The position and character of the fraction $\frac{1}{2}$ ¢. also vary materially in the two types, proof that two different dies were used. The types are very easily distinguished by laying both tokens on a smooth surface, when one will be noticeably thicker.

* (See Addenda)

Murphysboro - (See Jackson County).

Paris - Round metal, size 11. Obverse and reverse, "Redeemable at Paris Chamber of Commerce, $\frac{1}{2}$ ¢." - 25c.

Pekin - (See Tazewell County)

Peoria - 3 types reported. Type A: Printed white paper, 1x2. Issued by Sutliff Case & Co. 1/3¢ denomination - +

Type B: Square printed cardboard, size 16. Issued by the Peoria Restaurant Association; 1/3¢ denomination. Apparently issued in sheets or strips. - +

Type C: Same as Type B, but printed on red cardboard, and $\frac{1}{2}$ ¢ denomination. - +

Pike County - Round metal, size 11. Obverse and reverse, "Redeemable at any Pike Co. Chamber of Commerce, &c." - 15c.

Pinckneyville - Various colors of cardboard, printed in black ink; 1x2 1/2. Obverse only, "Redeemable at any member store for face value, &c." Notes: 7 varieties of colored cardboard reported - Blue, light green, pink, white, yellow, light yellow with large type, light yellow with small type. - 15c.

Princeton - Blue cardboard, printed in black ink; size 1x2. Obverse only, "Princeton sales tax token, value &c." - +

Randolph County (Chester) - 3 types reported. Type A: White cardboard, printed in --- ink; 1x2. Obverse only, "Sales Tax Token, Randolph County, Illinois, &c. Redeemable at Chester Chamber of Commerce." - + Type B: Buff cardboard, printed in black ink; size 1 1/2 square. Obverse only, "Randolph County Associated Retailers, Inc. &c." Notes: These tokens were issued in sheets, 6x9, containing 40 tokens; the retailer cut off tokens in inch squares following the printed guide lines. None for sale. - +

Type C: Reprint of Type B. Reliable authorities declared that no specimens of this token could be secured, so this reprint has been made from the original cut and exactly like the first issue in all respects for the benefit of collectors. All tokens reprinted are marked on the reverse, "This token a reprint." - 5c. sheet of uncut 40, 35c.

Rock Island - Believed to exist in 3 types similar to Moline issue. Obverse of all types, "Sales tax, &c." Reverse, "Rock Island, Illinois." Type A: Round metal, size 12 - +

Type B: Round aluminum, size 12, thick - +

Type C: Round aluminum, size 12, thin - +

(See Moline for description of differences between Types B and C.)

* (See Addenda)

Rushville - Round metal, size 11. Obverse, "Rushville Retail Merchants." Reverse, "Sales Tax Token, &c." - + Notes: A paper token also reported.

Saint Anne - Round metal, size 11. 5,000 issued. Obverse and reverse, "Sponsored by St. Anne Chamber of Commerce, &c." - 25c.

* Silvis - (See Moline)

Tazewell County (Pekin) - Round metal, size 11. 150,000 issued in April, 1933. Obverse, "Tazewell County token, &c." Reverse, "Redeemable at Pekin, Illinois, Association of Commerce. &c." Notes: as late as July, 1936, this organization still guaranteed to redeem any tokens presented. - 15c.

Toulon - Round aluminum, size 11. Obverse and reverse, "Redeemable at Toulon Civic Club, &c." - 15c.

Union County (Anna) - Round aluminum, size 11. Obverse, "Union County sales tax token, &c." Reverse, "Redeemable at face value by Anna Chamber of Commerce. &c." - 25c.

Virginia - Round metal, size 12. Obverse, "Good For &c. in trade. Retail Merchants Ass'n of Virginia, Ill." Reverse, "Redeemable at bank of Petefish, Skiles, & Co." - 25c.

W.C.M.A. - (See Whiteside County)

Whiteside County - Round aluminum, size 10. 25,000 issued by Whiteside County Merchants' Association in March, 1935 (?). Obverse and reverse, "W.C.M.A. sales tax, &c." - 15c.

Tokens also reported from these towns:

Aurora, Canton, Danville, Geneseo, Monmouth, Mount Olive, Nokomis, Ottawa, Robinson, Rossville, Wyoming.

Kentucky

1. 1935 Private Provisional Issue --- circulated. Denomination, Tax on purchase of 5c. Round brass, size 11. Obverse, "Kentucky Sales Tax on 5c Arctic Ice Purchase." Reverse, "Arctic Ice Company, Incorporated, Louisville, Ky." - 10c.
2. Same as above - Denomination, Tax on purchase of 10c. - 10c. Notes: It is reported that a type of paper tax voucher, 1 inch square, similar to the Ohio tax coupon, is being used in Kentucky. - +

Louisiana

1. October 1, 1936, State Issue --- circulated. 1-mill denomination, round aluminum, size 15, triangular punching in center. Obverse and reverse, "Luxury tax token, 1, Louisiana." - 5c.
2. Same as above, but 5-mill denomination of brass. - 5c. Notes: Numerous tokens of the second type show die breaks, probably evidence of the haste with which this token was issued to meet the demand of the public for the new tokens.

Mississippi

1. July 1, 1936 State Issue, --- circulated. 1-mill denomination, size 15, punched with square die. Obverse, "Tax Commission, Mississippi, 1, Sales Tax Tax Token." Reverse, "1, To make change for correct sales tax payment." - 5c.
2. Same as above, but 5-mill denomination of brass. - 5c. Notes: It is reported that there are numerous minor variations in the dies

used, such as square and diamond shaped punches in several sizes; a different style of lettering; differences in the raised circle around the punched hole. - +

Missouri

1. State Issue, First circulated August 28, 1935. 52,000,000 of both denominations. 1-mill, round cardboard, milk bottle top style, size 27. Obverse, "Missouri Retailers Sales Tax Receipt, One Mill." State seal in background. Printed in blue and black. - 10c.
2. Same as above, but 5-mill denomination, printed in orange and black. - 10c.
3. May, 1936, State Issue. 1-mill, round cardboard, milk bottle top style, size 24. Obverse, "Missouri Retailers Sales Tax Receipt, One Mill." State seal in background. Printed in blue and black; design and coloring similar to Type 1, but smaller in diameter. Reverse printed in blue, "This receipt shows that you are helping to pay for old age pensions, support of public schools, care of poor, insane, and tubercular patients in state hospitals and relief of needy unemployed in the State of Missouri." - 5c.
4. July, 1936, State Issue. Same as above but 5-mill denomination, printed in orange and black; similar to Type 2, but obverse also printed in orange, in same wording as Type 3. - 5c.

New Mexico

1. 1935 State Issue. 4,500,000 of both denominations circulated. 1-mill round aluminum, size 10. Obverse, "New Mexico Bureau of Revenue, 1935," with state seal. Reverse, "Emergency School Tax on Purchase of Five Cents, Tax Token, One Mill." - 5c.
2. Same as Above, but 5-mill denomination of copper. Obverse, same. Reverse, "Emergency School Tax on Purchase of Twenty-five Cents, Tax Token, Five Mills." - 5c.

Ohio

Introductory Note

Tax coupons were issued in Ohio in 1935, and are still in use. The coupons are printed on lithographed paper, of various colors and grades, 1 3/8 x 3 inches for the full coupon of two parts, separated by perforations, consisting of a vendor's receipt and a consumer's receipt. Issued in 12 denominations: 1, 2, 3, 6, 9, 12, 15, 30, 60, 1.50, 3.00, and 15.00. Each denomination is printed in a different color, many in two colors. The name of the printer appears in small print on each section of the coupon, except in two cases. The newer types of coupons bear serial numbers printed on the margins

between the two coupons. Various methods of separating the coupons are used, including a dash roulette and a coarse round hole perforation, similar to those used on postage stamps. No mention will be made in this present catalogue of color combinations except when necessary for identification of the coupon in question.

This first cataloging mentions only the major varieties and types; there are so many minor variations of position and coloring that no attempt will be made here to list them. Collectors interested in further research in this field are invited to correspond with the author. Prices on individual tokens, used or unused, on sets, and on large collections quoted on request. Many items are very scarce and can be obtained only in used condition. Denominations given are dollars and cents.

How to locate any given Ohio Coupon in this catalogue:

1. Note color of paper, whether buff, white, or gray.
2. Note if printed in one or two colors.
3. Look for the name of printer in small type in bottom margin of coupon.
4. Find catalogue listing, bearing these three factors in mind.

I. Buff paper, watermarked "OHIO", one color printing.

Columbian Bank Note Co.; round hole perforation; no serial numbers. 1, 2, 3, 30, 60, 1.50, 3.00, 15.00.

Reserve Litho.; round hole perforation; no serial numbers. 1, 2, 3, 6, 9, 12, 15, 30.

Superior Printing and Litho. Co.; rouletted; no serial numbers, 1, 2, 3, 12. Strobridge Litho. Co.; round hole perforation; no serial numbers. 1, 6.

* (see Addenda)

II. Buff paper, watermarked "OHIO", two-color printing.

Columbian Bank Note Co.; round hole perforation; serial numbers. 1, 2, 3, 12, 15, 30, 60.

Superior Printing & Litho. Co.; rouletted; no serial numbers. 1, 3, 30, 60.

III. White paper, unwatermarked, two-color printing.

Columbian Bank Note Co.; round hole perforation; serial numbers; 1, 2, 3, 6, 9, 12, 15, 30. (Also reported: 60, 1.50, 3.00, 15.00.)

Superior Printing & Litho. Co.; imperforate in large sheets. No serial numbers. 1 only.

IV. Gray paper, watermarked "OHIO SALES TAX", two-color printing.

Reserve Litho. exclusively; rouletted; serial numbers; 1, 2, 3, 6, 9, 12, 15, 30, 60, 1.50, 3.00, 15.00.

V. Tax Cards

Columbian Bank Note Co.; light gray watermarked cardboard; numbered; 2½ x 4 inches. Obverse, "One Dollar Official Prepaid Tax Card," with name of store imprinted, Reverse, Reproduction of 3c. tax voucher reduced in size. (See Alabama)
(Prices of Ohio coupons quoted on request.)

Oklahoma

1. January, 1936, State Issue, --- circulated, 1-mill denomination, round aluminum, punched with round hole, size 15. Obverse and reverse, "Consumer's Tax Check, Oklahoma, 1." - 5c.
2. Same As Above, but 5-mill denomination of brass. - 5c.

Washington

1. May, 1935, State Issue. 9,700,000 (as of March 12, 1936) circulated. 1/5c denomination, thin gray cardboard scrip, 1x2, printed in black. Obverse and reverse, "1/5c, State of Washington, Tax Token Scrip, Tax on Purchase 10 cents or less. This Scrip will be redeemed in cash by the tax commission upon presentation either prior to or within sixty days after public notice of call for redemption of this series. Ch. 180, Laws 1935. Series B." This scrip issue has generally been superseded by the metal tokens, issued at a later date. - 15c.
2. 1935 State Issue. 19, 237,000 circulated (as of March 12, 1936). 1/5c. denomination, round aluminum, holed, size 15. Obverse, "Tax Token, Tax Commission, State of Washington." Reverse, "Tax on Purchase 10 cents or less. Ch. 180, Laws 1935." - 5c.

3. Washington Provisional Issues

Introductory Note

These tokens were issued by various civic and business organizations; also individual merchants, in the interval between the passage of the Washington Sales Tax Law and the time when the state government could supply the demand for tokens.

By August, 1935, cardboard and metal official state tokens were available in sufficient quantities so that the emergency provisional issues could be retired. Most of these emergency tokens were destroyed and at the present time good specimens are very scarce.

The Washington State sales tax is 2%; purchases of 1 to 4 cents are not taxed; all others, 5 cents and up, must bear the tax. The several colors of cardboard mentioned in this listing indicate different types; all prices are for one token only.

(All tokens 1/5c, i.e. 2 mills)

Cathlamet - White, blue, green, red cardboard printed in black ink; 1x2; 7,500 issued. Obverse only, "Emergency Tax Token, Redeemable by Stores for One Sales Tax Token. Cathlamet Commercial Club." - 15c.

Centralia - Red and green cardboard, printed in black ink; 1x2; 65,000 issued in May, 1935. Obverse only, "Emergency Tax Token, Redeemable by stores for One Sales Tax Token on or before August 5, 1935. Pioneer Days Celebration - August 2-3-4, Centralia." - 25c.

Colfax - Green cardboard, printed in black ink; 1x2; Obverse only, "Emergency Sales Tax, Good for One Token at Colfax, Washington," Issued by Colfax Retail Trade Bureau. - 15c.

Hoquiam - (a token made from woodpulp reported) - +

Kelso - Thin blue cardboard, printed in black ink; 1x2; Obverse only, "Emergency Tax Tokens, Redeemable by Stores for One Sales Tax Token on or before July 1, 1935. Kelso Chamber of Commerce." - +

Longview - Red and green cardboard printed in black ink. Obverse only, "Emergency Tax Tokens, Redeemable by stores for One Sales Tax Token on or before June 1, 1935. Longview Retail Merchants Assn." - 25c.

Seattle

Nineteen types of merchants' scrip listed; the word "Farwest" designates a stock form of token - see description under "Farwest." Supplied by the Farwest Lithograph Company of Seattle.

Augustine and Kyer - no description.

Bartell Drugs - no description.

Brehm's Stores - Farwest type; legend: "Brehm's Stores, Seattle." - 25c.

Brewster Cigar Co. - Farwest type, legend: "Brewster Cigar Co." - +

Buchmann Hardware - Farwest type, legend: "Buchmann Hdwe., 425 Cedar St., Seattle." - 15c. Strip of 5 - 50c.

Eba's Mutual - Farwest type, legend: "Eba's Mutual Figgly Wiggly." - 25c.

Farwest Litho. - Stock type of token, white cardboard mottled in green; each token, 1x2, strip of 5 tokens with rouletted separations, 2x5. Obverse only printed, "This receipt is exchangeable for one Washington State Sales Tax Token by Farwest Lithograph & Printing Co., Seattle, upon presentation on or before August 1, 1935." - 25c.

Gandler - White cardboard, printed in black ink; 1x2; Obverse only, "Freda Gandler, No. 4 Corner Market, will redeem this for 1 Sales Tax Token on or before July 1, 1935." - +

Guy - Farwest type, legend: "G.O. Guy, Inc., Seattle." - 25c.

Hastings - Blue cardboard, printed in black ink; 1½ square. Obverse only, "G.F. Hastings, Cut Price Grocery, 1521-1523 Pike Place Market." - +

Mecca Cafes - Farwest type, legend: "Mecca : : 5 Point Cafes." - +

Murray's Markets - White cardboard printed in green ink; 1x2. Obverse only, "Murray's Markets will redeem this for 1 Sales Tax Token on or before July 1, 1935." - +

Neupert's Grocery - Farwest type, legend: "Neupert's Grocery." - 15c.

Paris - Farwest type, legend: "Ben Paris, Seattle." - +

Rainier Packing Co. - Cardboard, pink one side, white on reverse; printed in black ink on obverse only: "Value 1/5 cent. Redeemable by Rainier Packing Co. on or before July 1st, 1935." - +

Rhodes Dept. Store - White cardboard, lithographed in green ink; 1x2; Obverse "Rhodes Department Store will redeem this for 1 Sales Tax Token on or before July 1, 1935." Reverse, intricate design.-15c.

Van Duyns - Farwest type, legend: "Van Duyn's Candy Shopa, Seattle." - +

Washington Market - (reported)

Woolworth, F.W., Co. - (reported)

(towns listings resumed)

Spokane - White cardboard, printed in black ink; 1x2; obverse only "Emergency Token redeemable by stores for 1 Sales Tax Token to June 1, 1935. Spokane Retail Trade Bureau." - 25c.

Stevenson - Orange cardboard, printed in black ink; 1x2; obverse only, "Emergency Tax Token, One-Fifth Cent. Redeemable on demand by Stevenson C. of C. and Bank of Stevenson. Fourth of July Celebration, Stevenson, Wash." - 15c.

Tenino

Twelve types reported, all thin wood veneer, printed, 1 inch square.

L.A. McLain - printed in purple ink, obverse only. - 25c.

Tenino Cash Market - one type, obverse only printed in red ink "Redeemable for Sales Tax, 1/5 Cent, Tenino Cash Market" - +

Paramount Service Station - four types.

Type A: Obverse printed in green ink, reverse donkey facing right printed in red. - +

Type B: Obverse printed in green ink, reverse donkey facing left printed in red ink. - +

Type C: Obverse only printed in green ink. - +

Type D: Obverse only printed in red ink. - +

Thurston County Independent - five types.

Type A: Obverse "Redeemable for Sales Tax, 1/5th Cent, Thurston County Independent, Tenino, Wash." printed in green ink. Reverse, donkey facing right printed in red. - +

Type B: Obverse, same; reverse donkey facing left printed in red. - +

Type C: Obverse, same; reverse large head of donkey with legend "Is his face red;" printed in red ink. - +

Type D: Obverse, same; reverse small head of donkey only, printed in red ink. - +

Type E: Obverse same as Type A, but printed in red ink; reverse blank - +

(towns listings resumed)

Walla Walla - Cream cardboard printed in black ink; 1x2. Obverse only "Emergency Token, Redeemable by stores for 1 Sales Tax Token to June 1, 1935. Walla Walla Chamber of Commerce." - +

Tekens also reported from these towns:

Aberdeen, Cle Elum, Hoquiam, Olympia, Pasco, Wilbur, Yskima.

Addenda And

Corrections

(An asterisk * in the text of the catalogue refers to this page for latest corrections)

ILLINOIS

Rossville - round aluminum, size 11. Obverse "Rossville. Redeemable B.M.A." Reverse "Tax Token, ¼c." - +

Momence - Yellow cardboard printed in --- ink; 1½x1½. Obverse only, "State Sales Tax, ¼c. Redeemable at any store in Momence, Ill." - +

OHIO

I. Buff paper, watermarked "OHIO" one color printing.

No printer's name; round hole perforation; no serial numbers. 6 green, vendors and consumers portions with no im-

print. 9 reported with no imprint; no description of type of separation.

No printer's name; rouletted; no serial numbers. 12 magenta, classified as a product of Superior, since this printer is the only one to use rouletting.

No printer's name; round hole perforation; no serial numbers. Vendors por-

tion of 1 and 6 Strobbridge coupons do not bear the usual imprint; it is on the consumers part, however (see Strobbridge).

A second type of tax card was provided with no coupon printed in on reverse, but with space provided to which might be affixed with glue a regular 3c coupon.

SETS AND COLLECTIONS AT SPECIAL PRICES

(It is advisable for the beginner to start with one or more of these sets, later adding the rarer varieties. Buying in sets is economical as all sets contain tokens in good condition, often better than if purchased singly.)

1. Collection of 9 Official State Tokens:

Colorado, Illinois No. 2, Missouri Nos. 3-4, New Mexico Nos. 1-2, Oklahoma Nos. 1-2, Washington No. 2. All Tokens uncirculated, a good value at 25c.

2. Illinois. Ten Varieties of the Scarcer Illinois Provisional Tokens, issued in 1933 before the state supplied tokens. List of towns included in this set on request. 50c per set of ten.

3. Washington Provisionals, 1935 issue, scarce items. Collections of 20 specimens, made up to order. Write for list and prices.

4. Ohio Tax Coupons. Collections of 11, 20, 30, 40 specimens made up to order. Mounted on cards if desired. Write for lists and prices.

5. Trading Sets. Containing duplicates and overstocked tokens. 50 assorted tokens, at least 10 varieties, average value \$2.00, for only 50c.

6. State Sets.

Illinois - Nos. 1, 1a, 2 - 35c.
Kentucky - Nos. 1-2 - 15c.
Louisiana - Nos. 1-2 - 10c.
Mississippi - Nos. 1-2 - 10c.
Missouri - Nos. 1-4 - 25c.
New Mexico - Nos. 1-2 10c.
Ohio, 6 used - 25c, 3 unused - 25c.
Oklahoma - Nos. 1-2 - 10c.
Washington - Nos. 1-2 - 20c.

My guarantee "Prompt service and full satisfaction."

ONE LAST EDITORIAL NOTE: As readers may have noticed, there are numerous references in the catalogue and at its end to prices of Sales Tax Tokens available for sale to collectors. This is because Mr. Magee's catalogue served partly as his dealer's price list. Needless to say most Sales Tax Tokens on the market today do not sell for Mr. Magee's 1936 prices, and so readers should not feel that they could get a small collection of ten Illinois provisional tokens for 50 cents. Most individual Illinois tokens of the provisional series start selling at a minimum of 50 cents each! However I did think that printing Mr. Magee's early prices was important to collectors since having such information often gives one a lead on how prices have changed over the years, and therefore some perspective on how they might change in the future.

Persons wishing to contact the author can write to: Geo. W. Magee, Jr., 637 Revere Road, Penn Valley, Merion Station, PA 19066. However my recent experience in corresponding with Mr. Magee is that he has been tremendously busy at his job and may or may not have too much time to write to collectors.

END OF CATALOGUE

TWENTY QUESTIONS FOR TAX TOKEN COLLECTORS

by Ernie Altvater Jr.

This quiz is designed to test your knowledge of both Sales Tax Tokens and their histories. If you are able to answer all (or most) of the questions correctly, you have probably read all of the issues of the ATTS Newsletter. If you miss many questions, you may want to go through the back copies of the newsletter. If you do not have all of the back issues of the Newsletter, copies may be borrowed from the ATTS Library!

THE QUESTIONS ...

1. With which state are the Kroger Market "essays" associated?
2. Which tokens include a drawing of a donkey and the caption "Is his face red" ?
3. Who was William F. Dunham?
4. Two types of "milktop" tokens were made for sales tax use. Can you identify them?
5. Two states issued tokens that were completely blue in color. Can you name the states?
6. What do the following names have in common? Columbian, Reserve, Simpson, Strobbridge, Superior, and Merrick.
7. What was the NCTSA, and what was its part in sales tax history?
8. In 1936, George W. Magee Jr. decided that a certain provisional cardboard token was so rare that he had reprints made. What was the token, and how does one tell the reprint from the original?
9. Private-issue tax punch cards were used in five states. Can you name the states?
10. Without looking at your collection, tell which states used the following center punches on their tokens:
 - a) a cross
 - b) a triangle
 - c) a star
 - d) a circular hole
 - e) a rectangular or square hole
11. States often changed the material from which they made sales tax tokens. Can you name the only state to use all of the following materials: brass, copper, fibre, plastic, aluminum, and zinc.
12. Identify the states which used the following inscriptions on their tokens:
 - a) Emergency Relief Fund
 - b) Consumer's Tax
 - c) School Tax
 - d) Luxury Tax
 - e) For Old Age Assistance
 - f) Public Welfare Tax
 - g) Retailer's Occupation Tax
13. With which state does one associate C.O. Sherrill?
14. What is the earliest known item related to sales tax?
15. What is the relationship of the name "Farwest" to sales tax tokens?
16. What does the inscription "Ditat Deus" on the Arizona One-Mill token mean?
17. Why was the first issue of the Missouri "milktop" quickly replaced by another issue?
18. Who was the first cataloguer of Sales Tax Tokens?
19. Which state proclaimed itself "America's White Spot" on some tokens, and why?
20. Name the states in which the following issuers of private or provisional tokens were located:
 - a) Arctic Ice Company
 - b) Eba's Mutual Piggly Wiggly
 - c) White Log Taverns
 - d) Eagle Stores Co., Inc.
 - e) Daniel's Pure Food Store

... AND THE ANSWERS

(see the next issue!)

WELCOME NEW MEMBERS !!

216. Lloyd C. Walker (Schmidt)
1212 Smith
Lawton, OK 73501

YE OLDE ATTS EDITORIELL OFFISS still needs your articles, tidbits, comments, and howls of outrage. Not many left for the next issue. Hurry, hurry! Send your creations or spur-of-the-moment thoughts to: ATTS Newsletter, P.O. Box 40888, San Francisco, CA 94140.

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TRADING POST

The ATTS Board of Directors has just revised the rules governing the TRADING POST. ATTS member may now place one 25 word ad free for each issue. The ad must be different each time. No limit on whether it is for buy, sell, or trade. See elsewhere for other kinds of ads. ED

TOKENS FOR SALE: Sales tax 15 diff \$1.75. Red OPA 29 diff. \$6.25. 28 diff. \$4.25. 50 mixed \$3.25. Blue OPA 15 diff. \$1.75. Postpaid. Buying Ill. Prov. tax tokens. Geo. Van Trump, Box 565, Edgemont Branch, Golden, CO 80401.

Collecting items from the Post Office field: postal notes, money orders, saving certificates, mailmen's bus tokens, medals commemorating post offices, ribbons and badges from postal conventions. Geo. Frakes, P.O. Box 1427, Oceanside, CA 92054. My 1974 wooden personal tax token (like Tenino) and my 1975 commemorative personal tax token (like early Alabama) for 25c and SASE (cost on tokens has gone up too much to give them away free). Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140.

Bicentennial dealer's storecard available to ATTS members for an SASE. Owen & Schmidt, Box 471, Bensenville, IL 60106

LIBRARY ADDITIONS

151. SALES TAX TOKENS

State Tax Commission of Arizona, March 28, 1969. A short fact sheet on Arizona's issues with annotations by Dick Wagner of Tucson.

152. "New Brunswick Tobacco Tax Tickets."

Canadian Revenue Society, March 1942. An article dealing with the above topic with a list.

153. Pennsylvania, by Mike Pfefferkorn,

an unpublished article on the proposed Sherrill booklet coupons and on Philadelphia and Pittsburg related tax items. Contains a list.

Articles are available from ATTS LIBRARIAN, Glyn Farber, 1618-15th Street, Lake Charles, LA 70601.

ATTS NEWSLETTER

The ATTS Newsletter is published six times a year and is free to members of the American Tax Token Society. Articles published are usually those written and donated to the Newsletter. No payment is given for articles published. Regular advertisements are accepted at three cents a word. See TRADING POST column for requirements for that series.

Questions about the Newsletter or articles to be donated should be directed to:

EDITOR

ATTS NEWSLETTER
P.O. Box 40888
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A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY
ANA C-69092 TAMS 2334

Volume V, No. 4

September-October 1975

SPECIALIZED CATALOGUE of U.S. SALES TAX TOKENS

LISTING AND DESCRIBING
ALL KNOWN TAX TOKENS
175 Tokens From 11 States

Compiled by
GEORGE MAGEE, JR.

Member International Emergency Money Club
Member American Numismatic Society
Member Philadelphia Coin Club

Revised Edition, November, 1936

(1975 REPRINT)

A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY
ANA C-69092 TAMS 2334

Volume V, Number 4

November-December 1975

VARIETIES OF SOME ARIZONA
AND
NEW MEXICO SALES TAX TOKENS

by William R. Heald



Arizona

VARIETIES OF COPPER AND ALUMINUM ONE MILL TOKENS

TYPE 1 SHIELD - HORIZONTAL LINES ON BACKGROUND



POINT ON SHIELD



TYPE 2 SHIELD - NO HORIZONTAL LINES ON BACKGROUND



FOOT ON SHIELD



NOTE; TYPE 2 SHIELD ON TOKEN 'B' IS POORLY DONE, LETTERING IS HEAVIER

TYPE 1 SHIELD, SUBTYPE A - ALL RAYS TOUCH SUN AND HILLS



TYPE 1 SHIELD, SUBTYPE B - 3 MIDDLE RAYS TOUCH SUN ONLY



New Mexico

VARIETIES OF ONE MILL AND FIVE MILL ALUMINUM AND COPPER TOKENS

ALUMINUM ONE MILL TOKEN

TYPE 1 OBY - STATE SEAL, SHARP AND CLEAR FIGURES, FEATHERS SHARP

- LETTERS SQUARE

- LARGE EAGLES HEAD POINTS UPWARD TO THE RIGHT

- SMALL EAGLES SNAKE HEAD SHARP AND CLEAR

- RIBBON FOLDS AT TOP, DEEP NOTCH AT ENDS



- MOTTO LETTERING INCISE
- DATE NUMERALS SQUARE
- REV - SPACE BETWEEN WORDS
- SERIF ON 'I'

TYPE II Obv - STATE SEAL, FIGURE DETAILS CRUDE, UPPER FEATHERS PEBBLED
LOWER FEATHERS DISTINCT

- LETTERING GOOD, SHARP AND CLEAR
- LETTERS ROUND
- LARGE EAGLES HEAD FACES DIRECTLY TO THE RIGHT
- SMALL EAGLES SNAKE IS BARELY VISIBLE
- RIBBON FOLDS AT THE BOTTOM, DEEP NOTCH AT END
- MOTTO LETTERING RAISED
- MOTTO LETTERING RUNS TOGETHER, ILLEGIBLE
- DATE NUMERALS ROUNDED
- REV - WORDS RUN TOGETHER
- NO SERIF ON 'I'

TYPE IIA Obv - SAME AS TYPE II EXCEPT LOWER FEATHERS VAGUE, NOTCH AT JUNCTION OF WING AND BODY FORMED BY TWO FEATHERS

- SHALLOW NOTCH AT END OF RIBBON
- REV - SAME AS TYPE II

TYPE III Obv - STATE SEAL, FIGURE DETAILS CRUDE, UPPER FEATHERS WAFFLED, LOWER FEATHER DISTINCT

- LETTERING CRUDE, LETTERS ROUNDED
- LARGE EAGLES HEAD FACES DIRECTLY TO THE RIGHT
- SMALL EAGLES SNAKE HAS NO HEAD, SHAPE POORLY DEFINED
- RIBBON FOLDS AT BOTTOM, SHALLOW NOTCH AT THE END
- MOTTO LETTERING RAISED
- MOTTO LETTERING RUNS TOGETHER, ILLEGIBLE
- DATE NUMERALS ROUNDED
- REV - WORDS RUN TOGETHER
- LETTERING POOR
- NO SERIF ON 'I'

TYPE IIIA Obv - SAME AS TYPE III EXCEPT LETTERING GOOD, SHARP AND CLEAR

- RIM IS FLAT AND WIDE
- REV - SAME AS TYPE III

ON 5 MILL COPPER TOKENS THERE ARE THREE DISTINCT TYPES OF "5" ON REVERSE INSIDE SUN DESIGN

TYPE 1

ROUND 5



TYPE 2

OVAL 5



TYPE 3

"FIVE MILL" TOKEN
LOPSIDED 5

WELCOME NEW MEMBERS!

- 216 Lloyd C. Walker (Schmidt)
1202 Smith Avenue
Lawton, OK 73501
- 217 Harry R. Porter (secretary)
1042 Bardstown Road
Louisville, KY 40204

CHANGES OF ADDRESS

- 126 Jeffrey L. McFarland
38th P & A Bn.
APO New York, NY 09061
- 8 Stephen Bezark
Box AA 1667
Evanston, IL 60204

PERSONAL TOKEN IS ALSO
POLITICAL ITEM

by Jerry F. Schimmel



Last year I modeled the design of my personal token on the series of 1935 wooden tokens of Tenino, Washington. In that series there were two merchants who used some form of a donkey design on the reverses of their tokens. The merchants were the Paramount Service Station and the Thurston County Independent, the latter a conservative local newspaper managed by a Don M. Major. As I have it one of the reasons for the red donkey reverses was to poke fun at the new Democratic state administration in Olympia for having passed a sales tax when it had promised voters that it would not do so. My own token was printed as a way of commemorating the resignation of President Nixon over the Watergate tragedy.

My tokens were printed on 3x5 wood cards. About 125 cards were run off and printed on both sides in red ink. The cards are set up so that two strips of five tokens can be cut off or ten single tokens. Each token is designed to be one inch square (25mm). The legend is:

O: NO VALUE/ IN SALES TAX/ 1-5 CENT/
JERRY F./ SCHIMMEL/ SAN FRANCISCO
R: 1974/ (a standing elephant facing
to the right)/ IS HIS FACE RED

There is also an "error" variety where the printer misjudged his spacing at the top of the card leaving off the words "NO VALUE" on the obverse and "1974" on the reverse. If all cards were cut up into single tokens (which they probably will not be) there would be 1000 single "normal" tokens and 250 "errors". Tokens can be had from me for an SASE at P.O. Box 40888, San Francisco, CA 94140.

ATTS OFFICERS 1975-76

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Newsletter Editor:
Jerry F. Schimmel, San Francisco, CA

ATTS EXHIBIT RIBBONS
AWARDED

Albert Albright - one
Nelsnd Gook - one
Christopher Brunel (England) - one
Jerry Bates - two

1975 has not been a very good year for our members exhibiting Sales Tax Tokens. COME ON ... SHOW OFF YOUR DISPLAYS! EARN A FREE RIBBON.

Recap	
1971 - 8	1973 - 6
1972 - 7	1974 - 8
1975 - 5	

ATTS Members can earn a ribbon from ATTS for only exhibiting Sales Tax Tokens at a show or meeting or for writing an article of some length in a journal. You do not need to win at a show, just exhibit. Get your award forms from: ATTS AWARDS CHAIRMAN, J. Bates, P.O. Box 777, St. Charles, MO 63301.

TWENTY QUESTIONS FOR TAX TOKEN COLLECTORS

In the September-October issue of the Newsletter, Ernie Altvster developed a set of questions designed to test the knowledge collectors had about the field of Sales Tax Token collecting. On page eleven of that issue are the questions.

...AND THE ANSWERS

1. Michigan. See "Grand Rapids 'Milktop' and the Kroger Essays," by Jerry Schimmel, ATIS Newsletter, Vol. 1, No. 1.
2. The wood veneer provisional tokens issued by the Thurston County (Washington) Independent in 1935. Illustrated in Emil Dilselle's checklist of sales tax tokens, ATIS Newsletter, Vol. 1, No. 5.
3. Dunham was a noted Chicago numismatist who was in favor of a national sales tax. He issued two private tokens (one in 1919, the other in 1933) with one mill 'values.' See "Sales Tax Tokens --An Update" Part 1, by Jerry Betes, ATIS Newsletter, Vol. 1, No. 2.
4. 1) The 1937 Grand Rapids (Michigan) Milk Dealers one mill private-issue, and 2) the 1935-6 one- and five-mill tokens issued by the state of Missouri.
5. Alabama (fibre) and Mississippi (plastic); also, the one-mill Missouri 'milktop' were partially printed in blue.
6. All are printing firms who contracted to print Ohio sales tax receipts.
7. National Council of Traveling Salesmen Associations. In 1921, the council (composed of 28 prominent salesmen's organizations) issued the "Simplicity Tax" token in conjunction with its campaign on behalf of a uniform national sales tax. See "The N.C.T.S.A. Simplicity Tax Token," by George Frekes, ATIS Newsletter, Vol. 1, No. 2.
8. The Randolph County (Illinois) cardboard. Mr. Magee was careful to stamp the back of each reprint token with "THIS TOKEN IS A REPRINT." See "Betes Proud Owner of Randolph Originals," ATIS Newsletter, Vol. 2, No. 2.
9. Ohio (at least 20 issuers), California (one known issuer), Illinois (at least two issuers), Iowa (one known issuer), and Kentucky (two known issuers). See "Sales Tax Punchcards," by Jerry Schimmel, ATIS Newsletter, Vol. 2, No. 6.
10.
 - a) Colorado
 - b) Louisiana
 - c) Utah
 - d) Alabama, Colorado, Kansas, Missouri, Oklahoma, Utah, and Washington
 - e) Mississippi.
11. Alabama
12.
 - a) Utah
 - b) Oklahoma
 - c) New Mexico
 - d) Alabama and Louisiana
 - e) Oklahoma
 - f) Louisiana
 - g) Illinois
13. Pennsylvania ("PENNA" essays). See Jerry Schimmel's article in ATIS Newsletter, Vol. 3, No. .
14. A Roman quadrons was issued from A.D. 39 to A.D. 41 to commemorate the remission of a sales tax. See "Another Sales Tax Fore-runner," by Robert D. Leonard, Jr., ATIS Newsletter, Vol. 1, No. 3.
15. Farwest Lithograph & Printing Co., of Seattle, printed provisional sales tax tokens for at least a dozen Washington merchants in 1935. All Farwest tokens, which came in strips of five, were identical except for the imprinted names of the businesses.

TWENTY QUESTIONS (concluded)

16. "God enriches." See "Arizona One Mill Tax Token," by J. Richard Wagner, ATTS Newsletter, Vol. 2, No. 3-4.
17. The first issue was blank on the reverse, and commercial and political messages were often written on the blank side. The state switched to a 'milktop' that had a printed description of sales tax uses on the reverse.
18. ATTS Honorary Member George W. Magee, Jr., who, in 1936, published a Specialized Catalogue of U.S. Sales Tax Tokens. Another pioneer in sales tax token cataloging is Emil DiBella (also an Honorary Member of ATTS), who has published three editions of his check list and guide to sales tax tokens.
19. Nebraska, from which came several tokens bragging that it had no sales tax or bonded debt. (Nebraska now has a sales tax, but it has never issued sales tax tokens).
20.
 - a) Kentucky (private issue, brass)
 - b) Washington (provisional cardboard, Ferwest type)
 - c) California (private issue cardboard)
 - d) North Carolina (private issue paper)
 - e) Illinois (provisional issue cardboard).

A NAME FOR OUR BABY
OR
WHAT'S A TAX TOKEN COLLECTOR CALLED?

by Louis S. Alfano

Stamp collecting is philately and coin and/or currency collecting is numismatics. But what is tax token collecting? We can follow the lead of revenue stamp collectors who sometimes refer to their study as fiscal philately, and call tax token collecting "fiscal numismatics." But tax token collecting encompasses a sufficiently specialized area to have its own word. After all,

transportation token collectors are vecturists.

Having given some thought to this, we propose adding a new word, derived from the Greek, to the hobbyist's lexicon. Starting with the word NOMISMA (coin or currency), we add TELOS (tax), and LOGIA (study), giving us NOMISMA-TELOLOGY. Nomismatelology, if you please, is the study of tax coins and currency. So, if you would like, you may now refer to yourselves as nomismatelologists.

All in favor? Any opposed? Write the Editor.

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(please see over)